

McPHILLIPS, ROBERTS & DEANS, PLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

TOWN POINT CENTER, SUITE 1100
NORFOLK, VIRGINIA 23510

POST OFFICE BOX 1180

AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

PAVILION CENTER, SUITE 602
VIRGINIA BEACH, VIRGINIA 23451

NORFOLK, VIRGINIA 23501-1180

VIRGINIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

(757) 640-7190

NATIONAL ASSOCIATED
CERTIFIED PUBLIC
ACCOUNTING FIRMS

FAX (757) 640-7297

ANDREW COHEN & RITA COHEN
3750 JEFFERSON BOULEVARD
VIRGINIA BEACH, VA 23455

DEAR ANDREW AND RITA:

ENCLOSED ARE THE ORIGINAL AND ONE COPY OF YOUR 2005 INCOME TAX RETURNS AND
2006 ESTIMATED TAX VOUCHERS AS FOLLOWS...

2006 1040-ES U.S. ESTIMATED TAX VOUCHERS
2005 1040 U.S. INDIVIDUAL INCOME TAX RETURN
2006 VIRGINIA ESTIMATED TAX VOUCHERS
2005 VIRGINIA INCOME TAX RETURN

THE ORIGINAL OF EACH RETURN SHOULD BE DATED, SIGNED AND FILED IN
ACCORDANCE WITH THE FILING INSTRUCTIONS ATTACHED TO THE COPY OF THE
RETURN. THE COPY SHOULD BE RETAINED FOR YOUR FILES.

THE RETURNS WERE PREPARED PRIMARILY FROM DATA FURNISHED TO US.
BEFORE SIGNING THE RETURNS, YOU SHOULD REVIEW THE STATED INCOME,
DEDUCTIONS, DEPENDENTS, ETC., TO ENSURE THAT THERE ARE NO OMISSIONS OR
MISSTATEMENTS.

UPON AN AUDIT OF THE RETURNS, REQUESTS MAY BE MADE FOR SUPPORTING
DOCUMENTATION. THEREFORE, WE RECOMMEND THAT YOU RETAIN ALL PERTINENT
RECORDS.

THE CONTRIBUTION YOU ARE CLAIMING TO YOUR SEP FOR 2005 IS \$ 42,000.

TO ENSURE THAT YOUR SEP CONTRIBUTION IS DEDUCTIBLE, \$ 42,000. MUST BE
DEPOSITED TO YOUR ACCOUNT NO LATER THAN APRIL 17, 2006.

THE CONTRIBUTION YOU ARE CLAIMING TO YOUR TRADITIONAL IRA FOR 2005 IS \$
4,000.

TO ENSURE THAT YOUR IRA CONTRIBUTION IS ALLOWABLE, \$ 4,000. MUST BE
DEPOSITED TO YOUR ACCOUNT NO LATER THAN APRIL 17, 2006.

THE CONTRIBUTION YOUR SPOUSE IS CLAIMING TO THEIR TRADITIONAL IRA FOR 2005
IS \$ 4,000.

PLEASE NOTE THAT IF YOU HAVE CLAIMED AN IRA DEDUCTION IN THE RETURN,
IT MUST BE FULLY FUNDED NO LATER THAN APRIL 17, 2006. ANY OTHER
PENSION OR PROFIT SHARING CONTRIBUTION MUST BE FULLY FUNDED NO LATER
THAN THE DUE DATE OF THE RETURN INCLUDING EXTENSIONS.

WE SINCERELY APPRECIATE THIS OPPORTUNITY TO SERVE YOU. PLEASE CONTACT
US IF YOU HAVE ANY QUESTIONS OR IF WE MAY BE OF FURTHER ASSISTANCE.

VERY TRULY YOURS,

R. PAUL SPEECE, CPA

MCPHILLIPS, ROBERTS & DEANS, PLC

ENCLOSURES

McPHILLIPS, ROBERTS & DEANS, PLC

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ANDREW COHEN & RITA COHEN
INSTRUCTIONS FOR FILING FORM
1040

U.S. INDIVIDUAL INCOME TAX RETURN FOR 2005

SIGNATURE..

THE ORIGINAL RETURN SHOULD BE SIGNED (USE FULL NAME) AND DATED ON
PAGE 2 BY THE TAXPAYER AND SPOUSE.

PAYMENT OF TAX..

A CHECK OR MONEY ORDER PAYABLE TO THE "UNITED STATES TREASURY"
IN THE AMOUNT OF \$246,513. SHOULD BE ENCLOSED WITH THE RETURN. YOUR
SOCIAL SECURITY NUMBER AND "2005 FORM 1040" SHOULD BE WRITTEN ON YOUR
CHECK OR MONEY ORDER.

FILING..

FILE YOUR SIGNED RETURN BY APRIL 17, 2006 WITH:

INTERNAL REVENUE SERVICE CENTER
P.O. BOX 105017
ATLANTA, GA 30348-5017

PLEASE NOTE THAT IF YOU HAVE CLAIMED AN IRA DEDUCTION IN THE RETURN,
IT MUST BE FULLY FUNDED NO LATER THAN APRIL 17, 2006. ANY OTHER
PENSION OR PROFIT SHARING CONTRIBUTION MUST BE FULLY FUNDED NO LATER
THAN THE DUE DATE OF THE RETURN INCLUDING EXTENSIONS.

MAILING..

YOUR RETURN SHOULD BE MAILED BY EITHER REGISTERED OR CERTIFIED
MAIL, WITH THE SENDER'S RECEIPT POSTMARKED TO PROVE MAILING BEFORE
THE DUE DATE.

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ANDREW COHEN & RITA COHEN
INSTRUCTIONS FOR FILING FORM
1040-ES

U.S. INDIVIDUAL ESTIMATED TAX FOR 2006

PAYMENT OF ESTIMATED TAX..

THE APPROPRIATE VOUCHER FORM SHOULD ACCOMPANY EACH PAYMENT AS
FOLLOWS...

VOUCHER	ON OR BEFORE-	AMOUNT
1	APRIL 17, 2006	\$ 17,000.
2	JUNE 15, 2006	\$ 17,000.
3	SEPTEMBER 15, 2006	\$ 17,000.
4	JANUARY 16, 2007	\$ 17,000.

		68,000.
OVERPAYMENT OF 2005 INCOME TAX CREDITED AGAINST 2006 TAX		NONE -----
TOTAL 2006 ESTIMATED TAX PAYMENTS		\$ 68,000.
ESTIMATED INCOME TAX TO BE WITHHELD IN 2006 ...		NONE
ESTIMATED CREDITS		NONE -----
TOTAL ESTIMATE OF 2006 INCOME TAX		\$ 68,000. =====

FILING..

EACH VOUCHER, TOGETHER WITH A CHECK OR MONEY ORDER MADE PAYABLE
TO "UNITED STATES TREASURY", SHOULD BE FILED WITH:INTERNAL REVENUE SERVICE
P.O. BOX 105225
ATLANTA, GA 30348-5225YOUR SOCIAL SECURITY NUMBER AND "2006 FORM 1040-ES" SHOULD BE
INDICATED ON EACH CHECK OR MONEY ORDER.YOU SHOULD RETAIN VOUCHERS 2, 3, AND 4 AND FILE THEM AS INDICATED
ABOVE.

CARRYOVERS TO 2006
 =====

	REGULAR TAX -----	ALTERNATIVE MINIMUM TAX -----
SHORT-TERM CAPITAL LOSS		
LONG-TERM CAPITAL LOSS		
UNRECAPTURED NET SEC. 1231 LOSSES		
OFFICE-IN-HOME/VACATION HOME EXPENSES		
CONSERVATION EXPENSES (SCH. F)		
SEC. 179 EXPENSE		
DEPLETION		
PASSIVE ACTIVITY LOSS	7,949.	7,968.
INVESTMENT INTEREST EXPENSE	NONE	NONE
AT-RISK		
AT-RISK NONDEDUCTIBLE EXPENSE		
SEC. 911 FOREIGN HOUSING COST DEDUCTION		
50% - CHARITABLE CONTRIBUTION DEDUCTION		
30% - CHARITABLE CONTRIBUTION DEDUCTION		
SPECIAL 30% - CHARITABLE CONTRIBUTION DEDUCTION		
20% - CHARITABLE CONTRIBUTION DEDUCTION		
FOREIGN TAX CREDIT		
TOTAL GENERAL BUSINESS CREDITS		
INVESTMENT TAX CREDIT		
TARGETED JOBS TAX CREDIT		
QUALIFIED RAILROAD TRACK MAINTENANCE		
RESEARCH CREDIT		
LOW-INCOME HOUSING CREDIT		
DISABLED ACCESS CREDIT		
ENHANCED OIL RECOVERY CREDIT		
EMPOWERMENT ZONE EMPLOYMENT CREDIT		
INDIAN EMPLOYMENT CREDIT.....		
CREDIT FOR EMPLOYER S.S. TAX ON CERTAIN TIPS		
WELFARE TO WORK CREDIT		
RENEWABLE ELECTRICITY PRODUCTION CREDIT		
HURRICANE KATRINA EMPLOYEE RETENTION		
EMPLOYER-PROVIDED CHILD CARE SERVICES CREDIT		
SMALL EMPLOYER PENSION PLAN START UP COSTS		
BIODIESEL FUELS		
LOW SULFUR DIESEL FUEL PRODUCTION		
DISTILLED SPIRITS		
PRIOR YEAR CARRYOVERS		
MINIMUM TAX CREDIT		

ANDREW COHEN & RITA COHEN

Two Year Comparison 2005 to 2004

Description	2005	2004	Difference
Gross Income			
Wages, salaries, tips, etc.	3,977.	8,914.	-4,937.
Taxable interest	1,769.	521.	1,248.
Ordinary dividends	35,221.	46,735.	-11,514.
Taxable refunds, credits, or offsets of state and local income taxes	6,944.	1,678.	5,266.
Alimony received			
Business income or (loss)	704,836.	-14,843.	719,679.
Capital gain or (loss)	246,730.	295,151.	-48,421.
Other gains or (losses)			
IRA distributions, pensions and annuities			
Rent and Royalty Income			
Partnership and S Corporation Income	NONE	NONE	NONE
Estate and Trust Income			
REMIC			
Farm income or (loss)			
Taxable social security benefits and unemployment compensation			
Other income	-59.		-59.
Total income	999,418.	338,156.	661,262.
Adjustments to Gross Income			
Educator expenses			
Certain business expenses of reservists			
Health savings account deduction			
Moving expenses			
One-half of self-employment tax	14,994.		14,994.
Self-employed health insurance deduction	2,820.		2,820.
Self-employed SEP, SIMPLE, and qualified plans	42,000.		42,000.
Penalty on early withdrawal of savings			
IRA deduction	NONE	6,000.	-6,000.
Student loan interest deduction			
Tuition and fees deduction			
Domestic Production activities			
Alimony paid			
Other adjustments			
Total adjustments	59,814.	6,000.	53,814.
Adjusted Gross Income	939,604.	332,156.	607,448.

ANDREW COHEN & RITA COHEN

Two Year Comparison**2005 to 2004**

Description	2005	2004	Difference
Itemized Deductions			
Medical and dental	NONE	NONE	NONE
Taxes	40,435.	14,441.	25,994.
Interest	12,091.	35,375.	-23,284.
Contributions	5,525.	9,404.	-3,879.
Casualty or theft losses			
Miscellaneous deductions	NONE	595.	-595.
Less: Itemized deduction phaseout	23,810.	5,684.	18,126.
Total itemized deductions	34,241.	54,131.	-19,890.
Standard deduction			
Total exemptions	12,800.	12,400.	400.
Plus: Phase-out	12,800.	11,904.	896.
Taxable income	905,363.	277,529.	627,834.
Tax Liability			
Gross income tax	289,922.	67,396.	222,526.
Alternative Minimum Tax	NONE	NONE	NONE
Additional taxes			
Less: Tax credits	NONE		NONE
Balance	289,922.	67,396.	222,526.
Plus: Other taxes	29,987.		29,987.
Total tax liability	319,909.	67,396.	252,513.
Less: Withholding		370.	-370.
Estimated tax and other payments	73,800.	23,200.	50,600.
Plus: Penalties and interest	404.		404.
Balance due (overpayment)	246,513.	43,826.	202,687.
Effective tax rate	34.0%	20.3%	

Marginal Tax Planning Calculation

Filing status	MFJ
Current tax rate	35.00%
Marginal rate (next highest bracket)	%
Upper income limit of current tax rate	326,450.
Taxable income	905,363.
Unused amount (upper limit-taxable income)	

Note: This can be used to determine how much income is available until the next higher tax rate. It is based upon the 1040 tax tables without regard to phaseouts, the AMT tax rate or capital gains tax rate.

2006 Estimated Tax Worksheet

Keep for Your Records

1	Adjusted gross income you expect in 2006 (see instructions below)	1	239,344.
2	<ul style="list-style-type: none"> If you plan to itemize deductions, enter the estimated total of your itemized deductions. Caution: If line 1 above is over \$150,500 (\$75,250 if married filing separately), your deduction may be reduced. See Pub. 505 for details. If you do not plan to itemize deductions, enter your standard deduction from page 1. 	2	55,386.
3	Subtract line 2 from line 1	3	183,958.
4	Exemptions. Multiply \$3,300 by the number of personal exemptions. Caution: See Pub. 505 to figure the amount to enter if you provided housing in 2006 to a person displaced by Hurricane Katrina, or if line 1 above is over: \$225,750 if married filing jointly or qualifying widow(er); \$188,150 if head of household; \$150,500 if single; or \$112,875 if married filing separately	4	10,824.
5	Subtract line 4 from line 3	5	173,134.
6	Tax. Figure your tax on the amount on line 5 by using the 2006 Tax Rate Schedules on page 5. Caution: If you have qualified dividends or a net capital gain, see Pub. 505 to figure the tax	6	37,220.
7	Alternative minimum tax from Form 6251	7	
8	Add lines 6 and 7. Also include any tax from Forms 4972 and 8814 and any recapture of education credits (see instructions below)	8	37,220.
9	Credits (see instructions below). Do not include any income tax withholding on this line.	9	NONE
10	Subtract line 9 from line 8. If zero or less, enter -0-	10	37,220.
11	Self-employment tax (see instructions below). Estimate of 2006 net earnings from self-employment \$ <u>655,124.</u> ; if \$94,200 or less , multiply the amount by 15.3%; if more than \$94,200 , multiply the amount by 2.9%, add \$11,680.80 to the result, and enter the total. Caution: If you also have wages subject to social security tax, see Pub. 505 to figure the amount to enter	11	30,508.
12	Other taxes (see instructions below)	12	NONE
13a	Add lines 10 through 12	13a	67,728.
b	Earned income credit, additional child tax credit, and credits from Form 4136 and Form 8885	13b	
c	Total 2006 estimated tax. Subtract line 13b from line 13a. If zero or less, enter -0- ▶	13c	67,728.
14a	Multiply line 13c by 90% (66 2/3% for farmers and fishermen)	14a	
b	Enter the tax shown on your 2005 tax return (110% of that amount if you are not a farmer or fisherman and the adjusted gross income shown on that return is more than \$150,000 or, if married filing separately for 2006, more than \$75,000).	14b	
c	Required annual payment to avoid a penalty. Enter the smaller of line 14a or 14b ▶ Caution: Generally, if you do not prepay (through income tax withholding and estimated tax payments) at least the amount on line 14c, you may owe a penalty for not paying enough estimated tax. To avoid a penalty, make sure your estimate on line 13c is as accurate as possible. Even if you pay the required annual payment, you may still owe tax when you file your return. If you prefer, you can pay the amount shown on line 13c. For details, see Pub. 505.	14c	67,728.
15	Income tax withheld and estimated to be withheld during 2006 (including income tax withholding on pensions, annuities, certain deferred income, etc.)	15	
16	Subtract line 15 from line 14c. (Note: If zero or less or line 13c minus line 15 is less than \$1,000, stop here. You are not required to make estimated tax payments.) "ROUNDED".	16	68,000.
17	If the first payment you are required to make is due April 17, 2006, enter 1/4 of line 16 (minus any 2005 overpayment that you are applying to this installment) here, and on your estimated tax payment voucher(s) if you are paying by check or money order. (Note: Household employers, see instructions below.)	17	17,000.

Record of Estimated Tax Payments (Farmers, fishermen, and fiscal year taxpayers, see page 3 for payment due dates.)

Payment number	Payment due date	(a) Date paid	(b) Check or money order number or credit card confirmation number	(c) Amount paid (do not include any credit card convenience fee)	(d) 2005 overpayment credit applied	(e) Total amount paid and credited (add (c) and (d))
1	4/15/2006	04/17/2006		17,000.		17,000.
2	6/15/2006	06/15/2006		17,000.		17,000.
3	9/15/2006	09/15/2006		17,000.		17,000.
4	1/16/2007*	01/16/2007		17,000.		17,000.
Total ▶				68,000.		68,000.

*You do not have to make this payment if you file your 2006 tax return by January 31, 2007, **and** pay the entire balance due with your return.

Tear off here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service

2006 Payment Voucher **4**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the **"United States Treasury."** Write your social security number and "2006 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due Jan. 16, 2007

Amount of estimated tax you are paying
by check or money order.

Dollars	Cents
17,000.	

Type or print	Your first name and initial ANDREW	Your last name COHEN	Your social security number [REDACTED]
	If joint payment, complete for spouse		
	Spouse's first name and initial RITA	Spouse's last name COHEN	Spouse's social security number [REDACTED]
	Address (number, street, and apt. no.) 3750 JEFFERSON BOULEVARD		
	City, state, and ZIP code. (If a foreign address, enter city, province or state, postal code, and country.) VIRGINIA BEACH, VA 23455		

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.

Form **1040-ES**
Department of the Treasury
Internal Revenue Service**2006** Payment
Voucher**3**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and "2006 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due Sept. 15, 2006

Amount of estimated tax you are paying
by check or money order.

Dollars Cents

17,000.

Type or print	Your first name and initial	Your last name	Your social security number
	ANDREW	COHEN	
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	RITA	COHEN	
Address (number, street, and apt. no.)			
3750 JEFFERSON BOULEVARD			
City, state, and ZIP code (If a foreign address, enter city, province or state, postal code, and country.)			
VIRGINIA BEACH, VA 23455			

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.

Tear off here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service**2006** Payment
Voucher **2**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and "2006 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due June 15, 2006

Amount of estimated tax you are paying
by check or money order.

Dollars Cents

17,000.

Type or print	Your first name and initial	Your last name	Your social security number
	ANDREW	COHEN	
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	RITA	COHEN	
Address (number, street, and apt. no.)			
3750 JEFFERSON BOULEVARD			
City, state, and ZIP code (If a foreign address, enter city, province or state, postal code, and country.)			
VIRGINIA BEACH, VA 23455			

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.

Tear off here

Form **1040-ES**
Department of the Treasury
Internal Revenue Service**2006** Payment
Voucher **1**

OMB No. 1545-0074

File only if you are making a payment of estimated tax by check or money order. Mail this voucher with your check or money order payable to the "United States Treasury." Write your social security number and "2006 Form 1040-ES" on your check or money order. Do not send cash. Enclose, but do not staple or attach, your payment with this voucher.

Calendar year - Due April 17, 2006

Amount of estimated tax you are paying
by check or money order.

Dollars Cents

17,000.

Type or print	Your first name and initial	Your last name	Your social security number
	ANDREW	COHEN	
	If joint payment, complete for spouse		
	Spouse's first name and initial	Spouse's last name	Spouse's social security number
	RITA	COHEN	
Address (number, street, and apt. no.)			
3750 JEFFERSON BOULEVARD			
City, state, and ZIP code (If a foreign address, enter city, province or state, postal code, and country.)			
VIRGINIA BEACH, VA 23455			

For Privacy Act and Paperwork Reduction Act Notice, see instructions on page 5.

Form **1040**

Department of the Treasury - Internal Revenue Service

U.S. Individual Income Tax Return**2005**

(99)

IRS Use Only - Do not write or staple in this space.

OMB No. 1545-0074

Label

(See instructions on page 16.)

Use the IRS label. Otherwise, please print or type.

L
A
B
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L

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E

For the year Jan. 1-Dec. 31, 2005, or other tax year beginning

, 2005, ending

Your first name and initial

ANDREW

Last name

COHEN

If a joint return, spouse's first name and initial

RITA

Last name

COHEN

Home address (number and street). If you have a P.O. box, see page 16.

Apt. no.

3750 JEFFERSON BOULEVARD

City, town or post office, state, and ZIP code. If you have a foreign address, see page 16.

VIRGINIA BEACH

VA

23455

Your social security number

mber

You must enter your SSN(s) above.

Checking a box below will not change your tax or refund.

Presidential Election Campaign

Check here if you, or your spouse if filing jointly, want \$3 to go to this fund (see page 16)

☐ You ☐ Spouse**Filing Status**

- 1 ☐ Single
- 2 ☒ Married filing jointly (even if only one had income)
- 3 ☐ Married filing separately. Enter spouse's SSN above and full name here.
- 4 ☐ Head of household (with qualifying person). (See page 17.) If the qualifying person is a child but not your dependent, enter this child's name here.
- 5 ☐ Qualifying widow(er) with dependent child (see page 17)

Exemptions

- 6a ☒ Yourself. If someone can claim you as a dependent, do not check box 6a
- b ☒ Spouse

c Dependents:

(1) First name	Last name	(2) Dependent's social security number	(3) Dependent's relationship to you	(4) <input checked="" type="checkbox"/> if qualifying child for child tax credit (see page 19)
CHLOE J.	COHEN		CHILD	X
ORION K.	COHEN		CHILD	X

If more than four dependents, see page 19.

Boxes checked on 6a and 6b
No. of children on 6c who:

- lived with you 2
- did not live with you due to divorce or separation (see page 20)

Dependents on 6c not entered above

d Total number of exemptions claimed

Add numbers on lines above 4

Income

7	Wages, salaries, tips, etc. Attach Form(s) W-2	STMT 1	7	3,977.
8a	Taxable interest. Attach Schedule B if required		8a	1,769.
b	Tax-exempt interest. Do not include on line 8a	8b		
9a	Ordinary dividends. Attach Schedule B if required		9a	35,221.
b	Qualified dividends (see page 23)	STMT 1 9b 5,086.		
10	Taxable refunds, credits, or offsets of state and local income taxes (see page 23)		10	6,944.
11	Alimony received		11	
12	Business income or (loss). Attach Schedule C or C-EZ		12	704,836.
13	Capital gain or (loss). Attach Schedule D if required. If not required, check here		13	246,730.
14	Other gains or (losses). Attach Form 4797		14	
15a	IRA distributions	15a	b Taxable amount (see page 25)	15b
16a	Pensions and annuities	16a	b Taxable amount (see page 25)	16b
17	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E		17	NONE
18	Farm income or (loss). Attach Schedule F		18	
19	Unemployment compensation		19	
20a	Social security benefits	20a	b Taxable amount (see page 27)	20b
21	Other income. List type and amount (see page 29)	SEE STATEMENT 2	21	-59.
22	Add the amounts in the far right column for lines 7 through 21. This is your total income		22	999,418.

Adjusted Gross Income

23	Educator expenses (see page 29)	23	
24	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 or 2106-EZ	24	
25	Health savings account deduction. Attach Form 8889	25	
26	Moving expenses. Attach Form 3903	26	
27	One-half of self-employment tax. Attach Schedule SE	27	14,994.
28	Self-employed SEP, SIMPLE, and qualified plans	STMT 2 28	42,000.
29	Self-employed health insurance deduction (see page 30)	29	2,820.
30	Penalty on early withdrawal of savings	30	
31a	Alimony paid b Recipient's SSN	31a	
32	IRA deduction (see page 31)	32	NONE
33	Student loan interest deduction (see page 33)	33	
34	Tuition and fees deduction (see page 34)	34	
35	Domestic production activities deduction. Attach Form 8903	35	
36	Add lines 23 through 31a and 32 through 35	36	59,814.
37	Subtract line 36 from line 22. This is your adjusted gross income	37	939,604.

STMT 3

Form 1040 (2005) **ANDREW COHEN & RITA COHEN**Page **2****Tax and Credits****Standard Deduction for -**

● People who checked any box on line 39a or 39b or who can be claimed as a dependent, see page 36.

● All others:

Single or Married filing separately, \$5,000

Married filing jointly or Qualifying widow(er), \$10,000

Head of household, \$7,300

38 Amount from line 37 (adjusted gross income) **604.**

39a Check ☐ You were born before January 2, 1941, ☐ Blind. } **Total boxes** ☐
 if: ☐ Spouse was born before January 2, 1941, ☐ Blind. } **checked** ▶ 39a ☐
 b If your spouse itemizes on a separate return or you were a dual-status alien, see page 35 and check here ▶ 39b ☐

40 Itemized deductions (from Schedule A) or your **standard deduction** (see left margin) **40** **34,241.**41 Subtract line 40 from line 38 **41** **905,363.**42 If line 38 is over \$109,475, or you provided housing to a person displaced by Hurricane Katrina, see page 37, Otherwise, multiply \$3,200 by the total number of exemptions claimed on line 6d . . . **42** **SEE STMT 4**43 Taxable income. Subtract line 42 from line 41. If line 42 is more than line 41, enter -0- **43** **NONE**44 Tax (see page 37). Check if any tax is from: a ☐ Form(s) 8814 b ☐ Form 4972 **44** **905,363.**45 Alternative minimum tax (see page 39). Attach Form 6251 **45** **289,922.**46 Add lines 44 and 45 **46** **NONE**47 Foreign tax credit. Attach Form 1116 if required **47** **289,922.**48 Credit for child and dependent care expenses. Attach Form 2441 **48**49 Credit for the elderly or the disabled. Attach Schedule R **49**50 Education credits. Attach Form 8863 **50**51 Retirement savings contributions credit. Attach Form 8880 **51**52 Child tax credit (see page 41). Attach Form 8901 if required **52**53 Adoption credit. Attach Form 8839 **53**54 Credits from: a ☐ Form 8396 b ☐ Form 8859 **54**55 Other credits. Check applicable box(es): a ☐ Form 3800 **55**b ☐ Form 8801 c ☐ Form **55** **NONE**56 Add lines 47 through 55. These are your **total credits** **56** **NONE**57 Subtract line 56 from line 46. If line 56 is more than line 46, enter -0- ▶ **57** **289,922.**58 Self-employment tax. Attach Schedule SE **58** **29,987.**59 Social security and Medicare tax on tip income not reported to employer. Attach Form 4137 **59**60 Additional tax on IRAs, other qualified retirement plans, etc. Attach Form 5329 if required **60**61 Advance earned income credit payments from Form(s) W-2 **61**62 Household employment taxes. Attach Schedule H **62**63 Add lines 57 through 62. This is your **total tax** ▶ **63** **319,909.****Payments**

If you have a qualifying child, attach Schedule EIC.

64 Federal income tax withheld from Forms W-2 and 1099 **64**65 2005 estimated tax payments and amount applied from 2004 return **65** **73,800.**66a Earned income credit (EIC) **66a**b Nontaxable combat pay election ▶ **66b**67 Excess social security and tier 1 RRTA tax withheld (see page 59) **67**68 Additional child tax credit. Attach Form 8812 **68**69 Amount paid with request for extension to file (see page 59) **69**70 Payments from: a ☐ Form 2439 b ☐ Form 4136 c ☐ Form 8885 **70**71 Add lines 64, 65, 66a, and 67 through 70. These are your **total payments** ▶ **71** **73,800.****Refund**

Direct deposit? See page 59 and fill in 73b, 73c, and 73d.

72 If line 71 is more than line 63, subtract line 63 from line 71. This is the amount you **overpaid** **72**73a Amount of line 72 you want **refunded to you** ▶ **73a**b Routing number ▶ c Type: ☐ Checking ☐ Savingsd Account number 74 Amount of line 72 you want **applied to your 2006 estimated tax** ▶ **74****Amount You Owe**75 Amount you owe. Subtract line 71 from line 63. For details on how to pay, see page 60 ▶ **75** **246,513.**76 Estimated tax penalty (see page 60) **76** **404.****Third Party Designee**Do you want to allow another person to discuss this return with the IRS (see page 61)? ☒ **Yes.** Complete the following. ☐ **No**

Designee's name ▶ **PREPARER** Phone no. ▶ Personal identification number (PIN) ▶

Sign Here

Joint return? See page 17. Keep a copy for your records.

Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Your signature Date Your occupation Daytime phone number

Spouse's signature. If a joint return, **both** must sign. Date INVESTOR

SINGER

Paid**Preparer's Use Only**

Preparer's signature ▶ Date Check if self-employed ☐ Preparer's SSN or PTIN **P00559334**

Firm's name (or yours if self-employed), address, and ZIP code ▶ **MCPHILLIPS, ROBERTS & DEANS, PLC** EIN **23510****150 BOUSH STREET, SUITE 1100** Phone no. **757-640-7190****NORFOLK VA 23510**

Form **2210**Department of the Treasury
Internal Revenue Service**Underpayment of
Estimated Tax by Individuals, Estates, and Trusts**

▶ See separate instructions.

▶ Attach to Form 1040, 1040A, 1040NR, 1040NR-EZ, or 1041.

OMB No. 1545-0140

2005Attachment
Sequence No. **06**

Name(s) shown on tax return

ANDREW COHEN & RITA COHEN

Identifying number

Do You Have To File Form 2210?

Complete lines 1 through 7 below. Is line 7 less than \$1,000? **Yes** → **Do not file Form 2210.** You do not owe a penalty.

No ↓

Complete lines 8 and 9 below. Is line 6 equal to or more than line 9? **Yes** → You do not owe a penalty. **Do not file Form 2210** (but if box **E** below applies, you must file page 1 of Form 2210 below).

No ↓

You may owe a penalty. Does any box in Part II below apply? **Yes** → You **must** file Form 2210. Does box **B, C,** or **D** apply?

No ↓ You are **not** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **do not file Form 2210.**

Yes → You **must** figure your penalty.

No ↓ You are **not** required to figure your penalty because the IRS will figure it and send you a bill for any unpaid amount. If you want to figure it, you may use Part III or Part IV as a worksheet and enter your penalty amount on your tax return, but **file only page 1 of Form 2210.**

Part I Required Annual Payment (see page 2 of the instructions)

1	Enter your 2005 tax after credits from Form 1040, line 57 (or comparable line of your return)	1	289,922.
2	Other taxes, including self-employment tax (see page 2 of the instructions)	2	29,987.
3	Refundable credits. Enter the total of your earned income credit, additional child tax credit, credit for federal tax paid on fuels, and health coverage tax credit for eligible individuals	3	()
4	Current year tax. Combine lines 1, 2, and 3. If less than \$1,000, see page 3 of the instructions	4	319,909.
5	Multiply line 4 by 90% (.90)	5	287,918.
6	Withholding taxes. Do not include estimated tax payments. See page 3 of the instructions	6	
7	Subtract line 6 from line 4. If less than \$1,000, you do not owe a penalty; do not file Form 2210	7	319,909.
8	Maximum required annual payment based on prior year's tax (see page 3 of the instructions)	8	74,136.
9	Required annual payment. Enter the smaller of line 5 or line 8	9	74,136.

Next: Is line 9 more than line 6?

- ☐ **No.** You **do not** owe a penalty. **Do not file Form 2210** unless box **E** below applies.
- ☒ **Yes.** You may owe a penalty, but **do not file Form 2210** unless one or more boxes in Part II below applies.
- If box **B, C,** or **D** applies, you must figure your penalty and file Form 2210.
 - If only box **A** or **E** (or both) applies, file only page 1 of Form 2210. You are **not** required to figure your penalty; the IRS will figure it and send you a bill for any unpaid amount. If you want to figure your penalty, you may use Part III or IV as a worksheet and enter your penalty on your tax return, but **file only page 1 of Form 2210.**

Part II Reasons for Filing. Check applicable boxes. If none apply, **do not file Form 2210.**

- A** ☐ You request a **waiver** (see page 2 of the instructions) of your entire penalty. You must check this box and file page 1 of Form 2210, but you are not required to figure your penalty.
- B** ☐ You request a waiver (see page 2 of the instructions) of part of your penalty. You must figure your penalty and waiver amount and file Form 2210.
- C** ☐ Your income varied during the year and your penalty is reduced or eliminated when figured using the **annualized income installment method**. You must figure the penalty using Schedule AI and file Form 2210.
- D** ☐ Your penalty is lower when figured by treating the federal income tax withheld from your wages as paid on the dates it was actually withheld, instead of in equal amounts on the payment due dates. You must figure your penalty and file Form 2210.
- E** ☐ You filed or are filing a joint return for either 2004 or 2005, but not for both years, and line 8 above is smaller than line 5 above. You must file page 1 of Form 2210, but you are **not** required to figure your penalty (unless box **B, C,** or **D** applies).

For Paperwork Reduction Act Notice, see page 6 of separate instructions.Form **2210** (2005)

Part IV Regular Method (See page 3 of the instructions if you are filing Form 1040NR or 1040N

Section A - Figure Your Underpayment		Payment Due Dates			
		(a) 4/15/05	(b) 6/15/05	(c) 9/15/05	(d) 1/15/06
18	Required installments. If box C in Part II applies, enter the amounts from Schedule AI, line 25. Otherwise, enter 25% (.25) of line 9, Form 2210, in each column.	18,534.	18,534.	18,534.	18,534.
19	Estimated tax paid and tax withheld (see page 2 of the instructions). For column (a) only, also enter the amount from line 19 on line 23. If line 19 is equal to or more than line 18 for all payment periods, stop here; you do not owe a penalty. Do not file Form 2210 unless you checked a box in Part II		18,450.	18,450.	18,450.
20	Complete lines 20 through 26 of one column before going to the next column. Enter the amount, if any, from line 26 in previous column				
21	Add lines 19 and 20		18,450.	18,450.	18,450.
22	Add the amounts on lines 24 and 25 in previous column		18,534.	18,618.	18,702.
23	Subtract line 22 from line 21. If zero or less, enter -0-. For column (a) only, enter the amount from line 19				
24	If line 23 is zero, subtract line 21 from line 22. Otherwise, enter -0-		84.	168.	
25	Underpayment. If line 18 is equal to or more than line 23, subtract line 23 from line 18. Then go to line 20 of the next column. Otherwise, go to line 26	18,534.	18,534.	18,534.	18,534.
26	Overpayment. If line 23 is more than line 18, subtract line 18 from line 23. Then go to line 20 of the next column				
Section B - Figure the Penalty (Complete lines 27 through 30 of one column before going to the next column.)					
Rate Period 1	April 16, 2005 - September 30, 2005	4/15/05	6/15/05	9/15/05	
	27 Number of days from the date shown above line 27 to the date the amount on line 25 was paid or 9/30/05, whichever is earlier	Days:	Days:	Days:	
	28 Underpayment on line 25 \times $\frac{\text{Number of days on line 27}}{365}$ \times .06 \blacktriangleright	STMT 5	STMT 5	STMT 5	
		\$ 62.	\$ 66.	\$ 46.	
Rate Period 2	October 1, 2005 - April 15, 2006	9/30/05	9/30/05	9/30/05	1/15/06
	29 Number of days from the date shown above line 29 to the date the amount on line 25 was paid or 4/15/06, whichever is earlier	Days:	Days:	Days:	Days:
	30 Underpayment on line 25 \times $\frac{\text{Number of days on line 29}}{365}$ \times .07 \blacktriangleright	STMT 5	STMT 5	STMT 6	
		\$ 2.	\$ 195.	\$ 33.	
31	Penalty. Add all amounts on lines 28 and 30 in all columns. Enter the total here and on Form 1040, line 76; Form 1040A, line 48; Form 1040NR, line 74; Form 1040NR-EZ, line 26; or Form 1041, line 26, but do not file Form 2210 unless you checked a box in Part II				\$ 404.

SCHEDULES A&B
(Form 1040)Department of the Treasury
Internal Revenue Service (99)**Schedule A - Itemized Deductions**

(Schedule B is on back)

OMB No. 1545-0074

2005Attachment
Sequence No. **07**▶ **Attach to Form 1040.** ▶ **See Instructions for Schedules A & B (Form 1040).**

Name(s) shown on Form 1040

ANDREW COHEN & RITA COHEN

Your social security number

Medical and Dental Expenses**Caution.** Do not include expenses reimbursed or paid by others.**1** Medical and dental expenses (see page A-2) **1****2** Enter amount from Form 1040, line 38 **2****3** Multiply line 2 by 7.5% (.075) **3****4** Subtract line 3 from line 1. If line 3 is more than line 1, enter -0- **4**

NONE

Taxes You Paid

(See page A-2.)

5 State and local (check only one box):**a** ☒ Income taxes, or**b** ☐ General sales taxes (see page A-3) } **5** 34,708.**6** Real estate taxes (see page A-5) **6** 5,484.**7** Personal property taxes **7** 243.**8** Other taxes. List type and amount ▶ **8****9** Add lines 5 through 8 **9** 40,435.**Interest You Paid**

(See page A-5.)

10 Home mortgage interest and points reported to you on Form 1098**11** Home mortgage interest not reported to you on Form 1098. If paid to the person from whom you bought the home, see page A-6 and show that person's name, identifying no., and address ▶

SEE STATEMENT 7

Note.

Personal interest is not deductible.

12 Points not reported to you on Form 1098. See page A-6 for special rules **12****13** Investment interest. Attach Form 4952 if required. (See page A-6.) **13** 11,397.**14** Add lines 10 through 13. **14** 12,091.**Gifts to Charity**

If you made a gift and got a benefit for it, see page A-7.

15a Total gifts by cash or check. If you made any gift of \$250 or more, see page A-7. SEE STATEMENT 7. **15a** 3,425.**15b** Gifts by cash or check after August 27, 2005, that you elect to treat as qualified contributions (see page A-7) **15b** 2,200.**16** Other than by cash or check. If any gift of \$250 or more, see page A-7. You **must** attach Form 8283 if over \$500 **16** 2,100.**17** Carryover from prior year **17****18** Add lines 15a, 16, and 17 **18** 5,525.

STMT 8

Casualty and Theft Losses**19** Casualty or theft loss(es). Attach Form 4684. (See page A-8.) **19****Job Expenses and Certain Miscellaneous Deductions**

(See page A-8.)

20 Unreimbursed employee expenses - job travel, union dues, job education, etc. Attach Form 2106 or 2106-EZ if required. (See page A-8.) ▶ **20****21** Tax preparation fees **21** 140.**22** Other expenses - investment, safe deposit box, etc. List type and amount ▶ **22** 10,373.

SEE STATEMENT 8

23 Add lines 20 through 22. **23** 10,513.**24** Enter amount from Form 1040, line 38 **24** 939,604.**25** Multiply line 24 by 2% (.02) **25** 18,792.**26** Subtract line 25 from line 23. If line 25 is more than line 23, enter -0- **26**

NONE

Other Miscellaneous Deductions**27** Other- from list on page A-9. List type and amount ▶ **27****Total Itemized Deductions****28** Is Form 1040, line 38, over \$145,950 (over \$72,975 if married filing separately)?☐ **No.** Your deduction is not limited. Add the amounts in the far right column for lines 4 through 27. Also, enter this amount on Form 1040, line 40. } . . ▶☒ **Yes.** Your deduction may be limited. See page A-9 for the amount to enter. } . . ▶**29** If you elect to itemize deductions even though they are less than your standard deduction, check here ▶ ☐

34,241.

SEE STMT 9

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule A (Form 1040) 2005

Name(s) shown on Form 1040. Do not enter name and social security number if shown on other side.

Your social security number

ANDREW COHEN & RITA COHEN

Schedule B - Interest and Ordinary DividendsAttachment
Sequence No. 08**Part I
Interest**(See page B-1
and the
instructions for
Form 1040,
line 8a.)**1** List name of payer. If any interest is from a seller-financed mortgage and the buyer used the property as a personal residence, see page B-1 and list this interest first. Also, show that buyer's social security number and address ►

J BANK OF AMERICA

T AMERITRADE

T VIANIX LC

T ENVEST II LLC

Amount

1,562.

16.

130.

61.

1

Note. If you received a Form 1099-INT, Form 1099-OID, or substitute statement from a brokerage firm, list the firm's name as the payer and enter the total interest shown on that form.**2** Add the amounts on line 1

1,769.

3 Excludable interest on series EE and I U.S. savings bonds issued after 1989. Attach Form 8815**4** Subtract line 3 from line 2. Enter the result here and on Form 1040, line 8a

1,769.

Note. If line 4 is over \$1,500, you must complete Part III.**Amount****Part II
Ordinary
Dividends**(See page B-1
and the
instructions for
Form 1040,
line 9a.)**5** List name of payer ►

T BERNARD L. MADOFF

T VANGUARD - INTL STOCK INDEX

T VANGUARD - STOCK MKT IDX ADM

T AMERITRADE

29,924.

1,079.

1,098.

3,120.

5

Note. If you received a Form 1099-DIV or substitute statement from a brokerage firm, list the firm's name as the payer and enter the ordinary dividends shown on that form.**6** Add the amounts on line 5. Enter the total here and on Form 1040, line 9a.

35,221.

Note. If line 6 is over \$1,500, you must complete Part III.**Part III
Foreign
Accounts
and Trusts**(See
page B-2.)

You must complete this part if you (a) had over \$1,500 of taxable interest or ordinary dividends; or (b) had a foreign account; or (c) received a distribution from, or were a grantor of, or a transferor to, a foreign trust.

Yes No

7a At any time during 2005, did you have an interest in or a signature or other authority over a financial account in a foreign country, such as a bank account, securities account, or other financial account? See page B-2 for exceptions and filing requirements for Form TD F 90-22.1.**b** If "Yes," enter the name of the foreign country ►**8** During 2005, did you receive a distribution from, or were you the grantor of, or transferor to, a foreign trust? If "Yes," you may have to file Form 3520. See page B-2

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule B (Form 1040) 2005

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

▶ Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

OMB No. 1545-0074

2005Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or 1041. ▶ See Instructions for Schedule C (Form 1040).

Name of proprietor

RITA COHEN

Social security number (SSN)

A Principal business or profession, including product or service (see page C-2 of the instructions)

INDEPENDENT ARTISTS, WRITERS, PERFORMERS

711510

C Business name. If no separate business name, leave blank.

RITA A. COHEN

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ▶ 3940 MEETING HOUSE ROAD

City, town or post office, state, and ZIP code VIRGINIA BEACH, VA. 23455

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ▶G Did you "materially participate" in the operation of this business during 2005? If "No," see page C-3 for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2005, check here ▶

Part I Income

1	Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here STMT. 1.0 ▶ <input type="checkbox"/>	1	4,000.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	4,000.
4	Cost of goods sold (from line 42 on page 2)	4	
5	Gross profit. Subtract line 4 from line 3	5	4,000.
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7	Gross income. Add lines 5 and 6 ▶	7	4,000.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8	360.	18	Office expense	18	
9	Car and truck expenses (see page C-3) . STMT. 1.0	9	2,443.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see page C-5):		
11	Contract labor (see page C-4)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	216.
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	1,334.
b	Other	16b		b	Deductible meals and entertainment (see page C-5)	24b	460.
17	Legal and professional services	17		25	Utilities	25	
26				26	Wages (less employment credits)	26	
27				27	Other expenses (from line 48 on page 2)	27	3,802.
28	Total expenses before expenses for business use of home. Add lines 8 through 27 in columns ▶	28	8,615.				
29	Tentative profit (loss). Subtract line 28 from line 7	29	-4,615.				
30	Expenses for business use of your home. Attach Form 8829	30					

31 **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on **Form 1040, line 12**, and also on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
- If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on **Form 1040, line 12**, and also on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

31 -4,615.

32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see page C-7 of the instructions.

Schedule C (Form 1040) 2005

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ► _____	
44	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for: a Business _____ b Commuting (see instructions) _____ c Other _____	
45	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

SEE STATEMENT 11	
48	Total other expenses. Enter here and on page 1, line 27
48	3,802.

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

OMB No. 1545-0074

2005Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

Name of proprietor

ANDREW COHEN

Social security number (SSN)

[REDACTED] & 10
236100**A** Principal business or profession, including product or service (see page C-2 of the instructions)

RESIDENTIAL BUILDING CONSTRUCTION

C Business name. If no separate business name, leave blank.

ANDREW 'S DREAMLAND, LLC

D Employer ID number (EIN), if any

[REDACTED] 5

E Business address (including suite or room no.) ► 3940 MEETING HOUSE DRIVE

City, town or post office, state, and ZIP code VIRGINIA BEACH, VA. 23455

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►**G** Did you "materially participate" in the operation of this business during 2005? If "No," see page C-3 for limit on losses☒ Yes☐ No**H** If you started or acquired this business during 2005, check here**Part I Income**

1 Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here	STMT. 12	<input type="checkbox"/>	1	3,953,150.
2 Returns and allowances			2	
3 Subtract line 2 from line 1			3	3,953,150.
4 Cost of goods sold (from line 42 on page 2)			4	3,237,404.
5 Gross profit. Subtract line 4 from line 3			5	715,746.
6 Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)			6	
7 Gross income. Add lines 5 and 6			7	715,746.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8 Advertising	8		18 Office expense	18	
9 Car and truck expenses (see page C-3) . STMT. 12	9	1,510.	19 Pension and profit-sharing plans	19	
10 Commissions and fees	10		20 Rent or lease (see page C-5):		
11 Contract labor (see page C-4)	11		a Vehicles, machinery, and equipment	20a	
12 Depletion	12		b Other business property	20b	
13 Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		21 Repairs and maintenance	21	
14 Employee benefit programs (other than on line 19)	14		22 Supplies (not included in Part III)	22	
15 Insurance (other than health)	15		23 Taxes and licenses	23	
16 Interest:			24 Travel, meals, and entertainment:		
a Mortgage (paid to banks, etc.)	16a		a Travel	24a	
b Other	16b		b Deductible meals and entertainment (see page C-5)	24b	
17 Legal and professional services	17	1,995.	25 Utilities	25	
			26 Wages (less employment credits)	26	
			27 Other expenses (from line 48 on page 2)	27	2,790.
28 Total expenses before expenses for business use of home. Add lines 8 through 27 in columns	28			28	6,295.
29 Tentative profit (loss). Subtract line 28 from line 7	29			29	709,451.
30 Expenses for business use of your home. Attach Form 8829	30			30	

31 **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on **Form 1040, line 12**, and also on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
- If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on **Form 1040, line 12**, and also on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

31 709,451.
32a ☒ All investment is at risk.
32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see page C-7 of the instructions.

Schedule C (Form 1040) 2005

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory:	a <input checked="" type="checkbox"/> Cost	b <input type="checkbox"/> Lower of cost or market	c <input type="checkbox"/> Other (attach explanation)
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No			
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35	1,899,064.	
36	Purchases less cost of items withdrawn for personal use	36		
37	Cost of labor. Do not include any amounts paid to yourself	37		
38	Materials and supplies	38		
39	Other costs SEE STATEMENT 13	39	1,338,340.	
40	Add lines 35 through 39	40	3,237,404.	
41	Inventory at end of year	41	NONE	
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42	3,237,404.	

Part IV Information on Your Vehicle. Complete this part only if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ►		
44	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:		
	a Business	b Commuting (see instructions)	c Other
45	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes	<input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes	<input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

CREDIT CARD FEES	79.
AMORTIZATION	2,711.
48 Total other expenses. Enter here and on page 1, line 27	2,790.

**SCHEDULE D
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Capital Gains and Losses**

▶ Attach to Form 1040.

▶ See Instructions for Schedule D (Form 1040).

▶ Use Schedule D-1 to list additional transactions for lines 1 and 8.

OMB No. 1545-0074

2005
Attachment
Sequence No. **12**

Name(s) shown on Form 1040

ANDREW COHEN & RITA COHEN

Your social security number

Part I Short-Term Capital Gains and Losses - Assets Held One Year or Less

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
1 BERNARD L. MADOFF			29,178,846.	28,938,661.	240,185.
AMERITRADE - SHORT TERM	VARIOUS	VARIOUS	192,362.	183,661.	8,701.
2 Enter your short-term totals, if any, from Schedule D-1, line 2		2			
3 Total short-term sales price amounts. Add lines 1 and 2 in column (d)		3	29,371,208.		
4 Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824				4	
5 Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				5	
6 Short-term capital loss carryover. Enter the amount, if any, from line 8 of your Capital Loss Carryover Worksheet on page D-6 of the instructions				6 ()	
7 Net short-term capital gain or (loss). Combine lines 1 through 6 in column (f)				7	248,886.

Part II Long-Term Capital Gains and Losses - Assets Held More Than One Year

(a) Description of property (Example: 100 sh. XYZ Co.)	(b) Date acquired (Mo., day, yr.)	(c) Date sold (Mo., day, yr.)	(d) Sales price (see page D-6 of the instructions)	(e) Cost or other basis (see page D-6 of the instructions)	(f) Gain or (loss) Subtract (e) from (d)
8 AMERITRADE - LONG TERM	VARIOUS	VARIOUS	2,419.	4,575.	-2,156.
9 Enter your long-term totals, if any, from Schedule D-1, line 9		9			
10 Total long-term sales price amounts. Add lines 8 and 9 in column (d)		10	2,419.		
11 Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824				11	
12 Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1				12	
13 Capital gain distributions. See page D-1 of the instructions				13	
14 Long-term capital loss carryover. Enter the amount, if any, from line 13 of your Capital Loss Carryover Worksheet on page D-6 of the instructions				14 ()	
15 Net long-term capital gain or (loss). Combine lines 8 through 14 in column (f). Then go to Part III on the back				15	-2,156.

For Paperwork Reduction Act Notice, see Form 1040 instructions.

Schedule D (Form 1040) 2005

Part III Summary

16	Combine lines 7 and 15 and enter the result. If line 16 is a loss, skip lines 17 through 20, and go to line 21. If a gain, enter the gain on Form 1040, line 13, and then go to line 17 below.	16	246,730.
17	Are lines 15 and 16 both gains? <input type="checkbox"/> Yes. Go to line 18. <input checked="" type="checkbox"/> No. Skip lines 18 through 21, and go to line 22.		
18	Enter the amount, if any, from line 7 of the 28% Rate Gain Worksheet on page D-7 of the instructions	18	
19	Enter the amount, if any, from line 18 of the Unrecaptured Section 1250 Gain Worksheet on page D-8 of the instructions	19	
20	Are lines 18 and 19 both zero or blank? <input type="checkbox"/> Yes. Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040. Do not complete lines 21 and 22 below. <input type="checkbox"/> No. Complete Form 1040 through line 43, and then complete the Schedule D Tax Worksheet on page D-9 of the instructions. Do not complete lines 21 and 22 below.		
21	If line 16 is a loss, enter here and on Form 1040, line 13, the smaller of: <ul style="list-style-type: none">• The loss on line 16 or• (\$3,000), or if married filing separately, (\$1,500) }	21	()
Note. When figuring which amount is smaller, treat both amounts as positive numbers.			
22	Do you have qualified dividends on Form 1040, line 9b? <input checked="" type="checkbox"/> Yes. Complete Form 1040 through line 43, and then complete the Qualified Dividends and Capital Gain Tax Worksheet on page 38 of the Instructions for Form 1040. <input type="checkbox"/> No. Complete the rest of Form 1040.		

Schedule D (Form 1040) 2005

**SCHEDULE E
(Form 1040)****Supplemental Income and Loss**(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2005Attachment
Sequence No. **13**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

ANDREW COHEN & RITA COHEN

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting

Schedule C or C-EZ (see page E-3). Report farm rental income or loss from Form 4835 on page 2, line 40.

1	List the type and location of each rental real estate property:	2	For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of:	Yes	No
A	-----	<ul style="list-style-type: none"> • 14 days or • 10% of the total days rented at fair rental value? (See page E-3.)	A		
B	-----		B		
C	-----		C		

Income:

		Properties			Totals
		A	B	C	(Add columns A, B, and C.)
3	Rents received	3			3
4	Royalties received	4			4
Expenses:					
5	Advertising	5			
6	Auto and travel (see page E-4) . . .	6			
7	Cleaning and maintenance	7			
8	Commissions	8			
9	Insurance	9			
10	Legal and other professional fees . .	10			
11	Management fees	11			
12	Mortgage interest paid to banks, etc. (see page E-4)	12			12
13	Other interest	13			
14	Repairs	14			
15	Supplies	15			
16	Taxes	16			
17	Utilities	17			
18	Other (list) ▶ ----- ----- -----	18			
19	Add lines 5 through 18.	19			19
20	Depreciation expense or depletion (see page E-4)	20			20
21	Total expenses. Add lines 19 and 20	21			
22	Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22			
23	Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23	()	()	()
24	Income. Add positive amounts shown on line 22. Do not include any losses	24			
25	Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25			()
26	Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26			

For Paperwork Reduction Act Notice, see page E-7 of the instructions.

Schedule E (Form 1040) 2005

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

ANDREW COHEN & RITA COHEN

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See page E-1.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ Yes ☒ No
If you answered "Yes," see page E-6 before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification number	(e) Check if any amount is not at risk
A	VIANIX LC	P			
B	ENVEST II LLC	P			
C					
D					

STMT 14 Passive Income and Loss**Nonpassive Income and Loss**

	(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A		NONE			
B		NONE			
C					
D					
29a Totals		NONE			
b Totals					
30	Add columns (g) and (j) of line 29a				30 NONE
31	Add columns (f), (h), and (i) of line 29b				31 ()
32	Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below				32 NONE

Part III Income or Loss From Estates and Trusts

33		(a) Name	(b) Employer identification number	
A				
B				
Passive Income and Loss			Nonpassive Income and Loss	
(c) Passive deduction or loss allowed (attach Form 8582 if required)		(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1	(f) Other income from Schedule K-1
A				
B				
34a Totals				
b Totals				
35 Add columns (d) and (f) of line 34a			35	
36 Add columns (c) and (e) of line 34b			36	(
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below			37	

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-6)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39	Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39

Part V Summary

40	Net farm rental income or (loss) from Form 4835. Also, complete line 42 below				40
41	Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17.				41 NONE
42	Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code N; and Schedule K-1 (Form 1041), line 14, code F (see page E-7)				42
43	Reconciliation for real estate professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules				43

Name of person with self-employment income (as shown on Form 1040)

ANDREW COHEN

Social security number of person
with self-employment income ▶

Section B - Long Schedule SE

Part I Self-Employment Tax

Note. If your only income subject to self-employment tax is **church employee income**, skip lines 1 through 4b. Enter -0- on line 4c and go to line 5a. Income from services you performed as a minister or a member of a religious order is **not** church employee income. See page SE-1.

A If you are a minister, member of a religious order, or Christian Science practitioner and you filed Form 4361, but you had \$400 or more of other net earnings from self-employment, check here and continue with Part I. ▶ <input type="checkbox"/>	
1 Net farm profit or (loss) from Schedule F, line 36, and farm partnerships, Schedule K-1 (Form 1065), box 14, code A. Note. Skip this line if you use the farm optional method (see page SE-4)	1
2 Net profit or (loss) from Schedule C, line 31; Schedule C-EZ, line 3; Schedule K-1 (Form 1065), box 14, code A (other than farming); and Schedule K-1 (Form 1065-B), box 9. Ministers and members of religious orders, see page SE-1 for amounts to report on this line. See page SE-2 for other income to report. Note. Skip this line if you use the nonfarm optional method (see page SE-4).	2 709,392.
3 Combine lines 1 and 2 SEE STATEMENT 15	3 709,392.
4a If line 3 is more than zero, multiply line 3 by 92.35% (.9235). Otherwise, enter amount from line 3.	4a 655,124.
b If you elect one or both of the optional methods, enter the total of lines 15 and 17 here.	4b
c Combine lines 4a and 4b. If less than \$400, stop ; you do not owe self-employment tax. Exception. If less than \$400 and you had church employee income , enter -0- and continue. ▶	4c 655,124.
5a Enter your church employee income from Form W-2. See page SE-1 for definition of church employee income	5a
b Multiply line 5a by 92.35% (.9235). If less than \$100, enter -0-	5b
6 Net earnings from self-employment. Add lines 4c and 5b	6 655,124.
7 Maximum amount of combined wages and self-employment earnings subject to social security tax or the 6.2% portion of the 7.65% railroad retirement (tier 1) tax for 2005.	7 90,000.00
8a Total social security wages and tips (total of boxes 3 and 7 on Form(s) W-2) and railroad retirement (tier 1) compensation. If \$90,000 or more, skip lines 8b through 10, and go to line 11	8a 1,385.
b Unreported tips subject to social security tax (from Form 4137, line 9)	8b
c Add lines 8a and 8b	8c 1,385.
9 Subtract line 8c from line 7. If zero or less, enter -0- here and on line 10 and go to line 11 ▶	9 88,615.
10 Multiply the smaller of line 6 or line 9 by 12.4% (.124)	10 10,988.
11 Multiply line 6 by 2.9% (.029)	11 18,999.
12 Self-employment tax. Add lines 10 and 11. Enter here and on Form 1040, line 58	12 29,987.
13 Deduction for one-half of self-employment tax. Multiply line 12 by 50% (.5). Enter the result here and on Form 1040, line 27	13 14,994.

Part II Optional Methods To Figure Net Earnings (see page SE-3)

Farm Optional Method. You may use this method only if (a) your gross farm income ¹ was not more than \$2,400 or (b) your net farm profits ² were less than \$1,733.	
14 Maximum income for optional methods.	14 1,600.00
15 Enter the smaller of: two-thirds (2/3) of gross farm income (not less than zero) or \$1,600. Also include this amount on line 4b above	15
Nonfarm Optional Method. You may use this method only if (a) your net nonfarm profits ³ were less than \$1,733 and also less than 72.189% of your gross nonfarm income ⁴ and (b) you had net earnings from self-employment of at least \$400 in 2 of the prior 3 years.	
Caution. You may use this method no more than five times.	
16 Subtract line 15 from line 14	16
17 Enter the smaller of: two-thirds (2/3) of gross nonfarm income (not less than zero) or the amount on line 16. Also include this amount on line 4b above	17

¹ From Sch. F, line 11, and Sch. K-1 (Form 1065), box 14, code B.² From Sch. F, line 36, and Sch. K-1 (Form 1065), box 14, code A.³ From Sch. C, line 31; Sch. C-EZ, line 3; Sch. K-1 (Form 1065), box 14, code A; and Sch. K-1 (Form 1065-B), box 9.⁴ From Sch. C, line 7; Sch. C-EZ, line 1; Sch. K-1 (Form 1065), box 14, code C; and Sch. K-1 (Form 1065-B), box 9.

Form **3800**
 Department of the Treasury
 Internal Revenue Service (99)

General Business Credit

▶ See instructions.
 ▶ Attach to your tax return.

OMB No. 1545-0895

2005
 Attachment
 Sequence No. **22**

Name(s) shown on return

ANDREW COHEN & RITA COHEN

Part I Current Year Credit

1 a Investment credit (Form 3468)	1a	
b Work opportunity credit (Form 5884)	1b	
c Welfare-to-work credit (Form 8861)	1c	
d Credit for increasing research activities (Form 6765)	1d	52.
e Low-income housing credit (Form 8586)	1e	
f Enhanced oil recovery credit (Form 8830)	1f	
g Disabled access credit (Form 8826)	1g	
h Renewable electricity production credit (Form 8835, Section A only)	1h	
i Indian employment credit (Form 8845)	1i	
j Credit for employer social security and Medicare taxes paid on certain employee tips (Form 8846)	1j	
k Orphan drug credit (Form 8820)	1k	
l New markets credit (Form 8874)	1l	
m Credit for small employer pension plan startup costs (Form 8881)	1m	
n Credit for employer-provided child care facilities and services (Form 8882)	1n	
o Qualified railroad track maintenance credit (Form 8900)	1o	
p Biodiesel and renewable diesel fuels credit (Form 8864)	1p	
q Low sulfur diesel fuel production credit (Form 8896)	1q	
r Distilled spirits credit (Form 8906)	1r	
s Nonconventional source fuel credit (Form 8907)	1s	
t Energy efficient home credit (Form 8908)	1t	
u Alternative motor vehicle credit (Form 8910)	1u	
v Alternative fuel vehicle refueling property credit (Form 8911)	1v	
w Credit for contributions to selected community development corporations (Form 8847)	1w	
x Trans-Alaska pipeline liability fund credit (see instructions)	1x	
y General credits from an electing large partnership (Schedule K-1 (Form 1065-B))	1y	
z Credits for employers affected by Hurricane Katrina, Rita, or Wilma (Form 5884-A)	1z	
2 Current year credit. Add lines 1a through 1z	2	52.
3 Passive activity credits included on line 2 (see instructions)	3	52.
4 Subtract line 3 from line 2	4	
5 Passive activity credits allowed for 2005 (see instructions)	5	
6 Carryforward of general business credit to 2005. See instructions for the schedule to attach	6	
7 Carryback of general business credit from 2006 (see instructions)	7	
8 Current year credit. Add lines 4 through 7	8	NONE

For Paperwork Reduction Act Notice, see instructions.

Form **3800** (2005)

Part II Allowable Credit

9	Regular tax before credits (see instructions)	9	289,922.
10	Alternative minimum tax (see instructions)	10	NONE
11	Add lines 9 and 10	11	289,922.
12 a	Foreign tax credit	12a	
b	Credits from Form 1040, lines 48 through 54	12b	
c	Possessions tax credit (Form 5735, line 17 or 27)	12c	
d	Nonconventional source fuel credit (Form 8907, line 23)	12d	
e	Other specified credits (see instructions)	12e	
f	Add lines 12a through 12e	12f	
13	Net income tax. Subtract line 12f from line 11. If zero, skip lines 14 through 17 and enter -0- on line 18.	13	289,922.
14	Net regular tax. Subtract line 12f from line 9. If zero or less, enter -0-	14	289,922.
15	Enter 25% (.25) of the excess, if any, of line 14 over \$25,000 (see instructions)	15	66,231.
16	Tentative minimum tax (see instructions)	16	252,051.
17	Enter the greater of line 15 or line 16	17	252,051.
18	Subtract line 17 from line 13. If zero or less, enter -0-	18	37,871.
19	Credit allowed for the current year. Enter the smaller of line 8 or line 18 here and on Form 1040, line 55; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; Form 1041, Schedule G, line 2c; or the applicable line of your return. If line 19 is smaller than line 8, see instructions. Individuals, estates, and trusts: See instructions if claiming the research credit. C corporations: See Schedule A if claiming any regular investment credit carryforward and the line 19 instructions if there has been an ownership change, acquisition, or reorganization	19	NONE

Schedule A - Additional General Business Credit Allowed by Code Section 38(c)(2) (Before Repeal by the Revenue Reconciliation Act of 1990) - Only Applicable to C Corporations

20	Enter the portion of the credit shown on line 6 that is attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	20	
21	Tentative minimum tax (from line 16)	21	
22	Multiply line 21 by 25% (.25)	22	
23	Enter the amount from line 18	23	
24	Enter the portion of the credit shown on line 8 that is not attributable to the regular investment credit under section 46 (before amendment by the Revenue Reconciliation Act of 1990)	24	
25	Subtract line 24 from line 23. If zero or less, enter -0-	25	
26	Subtract line 25 from line 20. If zero or less, enter -0-	26	
27	For purposes of this line only, refigure the amount on Form 4626, line 10, by using zero on Form 4626, line 6, and enter the result here	27	
28	Multiply line 27 by 10% (.10)	28	
29	Net income tax (from line 13)	29	
30	Enter the amount from line 19	30	
31	Subtract line 30 from line 29	31	
32	Subtract line 28 from line 31	32	
33	Enter the smallest of line 22, line 26, or line 32	33	
34	Subtract line 33 from line 21	34	
35	Enter the greater of line 15 or line 34	35	
36	Subtract line 35 from line 29. Also enter this amount on line 19 instead of the amount previously figured on that line. Write "Sec. 38(c)(2)" next to your entry on line 19	36	

Form **6198**
Department of the Treasury
Internal Revenue ServicePg 28 of 114
At-Risk Limitations

- ▶ **Attach to your tax return.**
▶ **See separate instructions.**

OMB No. 1545-0712

2005
Attachment
Sequence No. 31

Name(s) shown on return

ANDREW COHEN & RITA COHEN

Identifying number

Description of activity (see page 2 of the instructions)

VIANIX LC

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts
(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	-5,222.
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	
b	Form 4797	2b	
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	130.
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	(34.)
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	-5,126.

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	33,972.
7	Increases for the tax year (see page 3 of the instructions)	7	
8	Add lines 6 and 7	8	33,972.
9	Decreases for the tax year (see page 4 of the instructions)	9	
10a	Subtract line 9 from line 8. ▶ 10a 33,972.		
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	33,972.

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2004, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	
b	<input type="checkbox"/> From 2004 Form 6198, line 19b. Do not enter the amount from line 10b of the 2004 form.		
16	Increases since (check box that applies):		
a	<input type="checkbox"/> Effective date	b	<input type="checkbox"/> The end of your 2004 tax year
17	Add lines 15 and 16.	17	
18	Decreases since (check box that applies):		
a	<input type="checkbox"/> Effective date	b	<input type="checkbox"/> The end of your 2004 tax year
19a	Subtract line 18 from line 17. ▶ 19a		
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20	33,972.
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 7 of the instructions to find out how to report any deductible loss and any carryover.	21	(5,126.)

Note: If the loss is from a passive activity, see the Instructions for **Form 8582**, Passive Activity Loss Limitations, or the Instructions for **Form 8810**, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

For Paperwork Reduction Act Notice, see page 8 of the instructions.

Form **6198** (2005)

Form **6198**
Department of the Treasury
Internal Revenue ServicePg. 29 of 114
At-Risk Limitations

- ▶ **Attach to your tax return.**
▶ **See separate instructions.**

OMB No. 1545-0712

2005
Attachment
Sequence No. **31**

Name(s) shown on return

ANDREW COHEN & RITA COHEN

Identifying number

Description of activity (see page 2 of the instructions)

ENVEST II LLC

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts
(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	-1,718.
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	
b	Form 4797	2b	
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	61.
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	(9,648.)
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	-11,305.

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	48,816.
7	Increases for the tax year (see page 3 of the instructions)	7	37,500.
8	Add lines 6 and 7	8	86,316.
9	Decreases for the tax year (see page 4 of the instructions)	9	
10a	Subtract line 9 from line 8. ▶ 10a 86,316.		
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	86,316.

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2004, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	
b	<input type="checkbox"/> From 2004 Form 6198, line 19b. Do not enter the amount from line 10b of the 2004 form.		
16	Increases since (check box that applies):		
a	<input type="checkbox"/> Effective date	b	<input type="checkbox"/> The end of your 2004 tax year
17	Add lines 15 and 16.	17	
18	Decreases since (check box that applies):		
a	<input type="checkbox"/> Effective date	b	<input type="checkbox"/> The end of your 2004 tax year
19a	Subtract line 18 from line 17. ▶ 19a		
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20	86,316.
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 7 of the instructions to find out how to report any deductible loss and any carryover.	21	(11,305.)

Note: If the loss is from a passive activity, see the Instructions for **Form 8582**, Passive Activity Loss Limitations, or the Instructions for **Form 8810**, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

For Paperwork Reduction Act Notice, see page 8 of the instructions.

Form **6198** (2005)

Form **6198**
Department of the Treasury
Internal Revenue ServicePg 30 of 114
At-Risk Limitations

- ▶ **Attach to your tax return.**
▶ **See separate instructions.**

OMB No. 1545-0712

2005
Attachment
Sequence No. **31**

Name(s) shown on return

ALTERNATIVE MINIMUM TAX

Identifying number

ANDREW COHEN & RITA COHEN

Description of activity (see page 2 of the instructions)

VIANIX LC

Part I Current Year Profit (Loss) From the Activity, Including Prior Year Nondeductible Amounts
(see page 2 of the instructions).

1	Ordinary income (loss) from the activity (see page 2 of the instructions)	1	-5,231.
2	Gain (loss) from the sale or other disposition of assets used in the activity (or of your interest in the activity) that you are reporting on:		
a	Schedule D	2a	
b	Form 4797	2b	
c	Other form or schedule	2c	
3	Other income and gains from the activity, from Schedule K-1 of Form 1065, Form 1065-B, or Form 1120S, that were not included on lines 1 through 2c	3	130.
4	Other deductions and losses from the activity, including investment interest expense allowed from Form 4952, that were not included on lines 1 through 2c	4	(52.)
5	Current year profit (loss) from the activity. Combine lines 1 through 4. See page 3 of the instructions before completing the rest of this form	5	-5,153.

Part II Simplified Computation of Amount At Risk. See page 3 of the instructions before completing this part.

6	Adjusted basis (as defined in section 1011) in the activity (or in your interest in the activity) on the first day of the tax year. Do not enter less than zero	6	33,962.
7	Increases for the tax year (see page 3 of the instructions)	7	
8	Add lines 6 and 7	8	33,962.
9	Decreases for the tax year (see page 4 of the instructions)	9	
10a	Subtract line 9 from line 8. ▶ 10a 33,962.		
b	If line 10a is more than zero, enter that amount here and go to line 20 (or complete Part III). Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	10b	33,962.

Part III Detailed Computation of Amount At Risk. If you completed Part III of Form 6198 for 2004, see page 4 of the instructions.

11	Investment in the activity (or in your interest in the activity) at the effective date. Do not enter less than zero	11	
12	Increases at effective date	12	
13	Add lines 11 and 12	13	
14	Decreases at effective date	14	
15	Amount at risk (check box that applies):		
a	<input type="checkbox"/> At effective date. Subtract line 14 from line 13. Do not enter less than zero.	15	
b	<input type="checkbox"/> From 2004 Form 6198, line 19b. Do not enter the amount from line 10b of the 2004 form.		
16	Increases since (check box that applies):		
a	<input type="checkbox"/> Effective date	16	
b	<input type="checkbox"/> The end of your 2004 tax year		
17	Add lines 15 and 16.	17	
18	Decreases since (check box that applies):		
a	<input type="checkbox"/> Effective date	18	
b	<input type="checkbox"/> The end of your 2004 tax year		
19a	Subtract line 18 from line 17. ▶ 19a		
b	If line 19a is more than zero, enter that amount here and go to line 20. Otherwise, enter -0- and see Pub. 925 for information on the recapture rules	19b	

Part IV Deductible Loss

20	Amount at risk. Enter the larger of line 10b or line 19b	20	33,962.
21	Deductible loss. Enter the smaller of the line 5 loss (treated as a positive number) or line 20. See page 7 of the instructions to find out how to report any deductible loss and any carryover.	21	(5,153.)

Note: If the loss is from a passive activity, see the Instructions for **Form 8582**, Passive Activity Loss Limitations, or the Instructions for **Form 8810**, Corporate Passive Activity Loss and Credit Limitations, to find out if the loss is allowed under the passive activity rules. If only part of the loss is subject to the passive activity loss rules, report only that part on Form 8582 or Form 8810, whichever applies.

For Paperwork Reduction Act Notice, see page 8 of the instructions.

Form **6198** (2005)

Form
(Rev. January 2006)
Department of the Treasury
Internal Revenue Service (99)**6251****Alternative Minimum Tax - Individuals**

▶ See separate instructions.

▶ Attach to Form 1040 or Form 1040NR.

OMB No. 1545-0074

2005Attachment
Sequence No. **32**

Name(s) shown on Form 1040

ANDREW COHEN & RITA COHEN

Your social security number

Part I Alternative Minimum Taxable Income (See instructions for how to complete each

1	If filing Schedule A (Form 1040), enter the amount from Form 1040, line 41 (minus any amount on Form 8914, line 2), and go to line 2. Otherwise, enter the amount from Form 1040, line 38 (minus any amount on Form 8914, line 2), and go to line 7. (If less than zero, enter as a negative amount.)	1	905,363.
2	Medical and dental. Enter the smaller of Schedule A (Form 1040), line 4, or 2 1/2% of Form 1040, line 38	2	NONE
3	Taxes from Schedule A (Form 1040), line 9	3	40,435.
4	Enter the home mortgage interest adjustment, if any, from line 6 of the worksheet on page 2 of the instructions	4	
5	Miscellaneous deductions from Schedule A (Form 1040), line 26	5	NONE
6	If Form 1040, line 38, is over \$145,950 (over \$72,975 if married filing separately), enter the amount from line 9 of the Itemized Deductions Worksheet on page A-9 of the Instructions for Schedules A & B (Form 1040).	6	(23,810.)
7	Tax refund from Form 1040, line 10 or line 21	7	(6,944.)
8	Investment interest expense (difference between regular tax and AMT)	8	
9	Depletion (difference between regular tax and AMT)	9	
10	Net operating loss deduction from Form 1040, line 21. Enter as a positive amount	10	
11	Interest from specified private activity bonds exempt from the regular tax	11	
12	Qualified small business stock (7% of gain excluded under section 1202)	12	
13	Exercise of incentive stock options (excess of AMT income over regular tax income)	13	
14	Estates and trusts (amount from Schedule K-1 (Form 1041), box 12, code A)	14	
15	Electing large partnerships (amount from Schedule K-1 (Form 1065-B), box 6)	15	
16	Disposition of property (difference between AMT and regular tax gain or loss)	16	
17	Depreciation on assets placed in service after 1986 (difference between regular tax and AMT)	17	NONE
18	Passive activities (difference between AMT and regular tax income or loss)	18	NONE
19	Loss limitations (difference between AMT and regular tax income or loss)	19	
20	Circulation costs (difference between regular tax and AMT)	20	
21	Long-term contracts (difference between AMT and regular tax income)	21	
22	Mining costs (difference between regular tax and AMT)	22	
23	Research and experimental costs (difference between regular tax and AMT)	23	
24	Income from certain installment sales before January 1, 1987	24	()
25	Intangible drilling costs preference	25	
26	Other adjustments, including income-based related adjustments	26	NONE
27	Alternative tax net operating loss deduction	27	()
28	Alternative minimum taxable income. Combine lines 1 through 27. (If married filing separately and line 28 is more than \$191,000, see page 7 of the instructions.)	28	915,044.

Part II Alternative Minimum Tax

29	Exemption. (If this form is for a child under age 14, see page 7 of the instructions.)		
	<p>IF your filing status is . . .</p> <p>Single or head of household . . . \$112,500</p> <p>Married filing jointly or qualifying widow(er) . . . 150,000</p> <p>Married filing separately . . . 75,000</p> <p>If line 28 is over the amount shown above for your filing status, see page 7 of the instructions.</p>	<p>AND line 28 is not over . . .</p> <p>\$112,500</p> <p>150,000</p> <p>75,000</p>	<p>THEN enter on line 29 . . .</p> <p>\$40,250</p> <p>58,000</p> <p>29,000</p>
29			STMT 19
29			NONE
30	Subtract line 29 from line 28. If zero or less, enter -0- here and on lines 33 and 35 and stop here	30	915,044.
31	<p>• If you reported capital gain distributions directly on Form 1040, line 13; you reported qualified dividends on Form 1040, line 9b; or you had a gain on both lines 15 and 16 of Schedule D (Form 1040) (as refigured for the AMT, if necessary), complete Part III on the back and enter the amount from line 55 here.</p> <p>• All others: If line 30 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 30 by 26% (.26). Otherwise, multiply line 30 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result.</p>	31	252,051.
32	Alternative minimum tax foreign tax credit (see page 7 of the instructions)	32	
33	Tentative minimum tax. Subtract line 32 from line 31	33	252,051.
34	Tax from Form 1040, line 44 (minus any tax from Form 4972 and any foreign tax credit from Form 1040, line 47). If you used Schedule J to figure your tax, the amount for line 44 of Form 1040 must be refigured without using Schedule J (see page 9 of the instructions)	34	289,922.
35	Alternative minimum tax. Subtract line 34 from line 33. If zero or less, enter -0-. Enter here and on Form 1040, line 45	35	NONE

For Paperwork Reduction Act Notice, see page 9 of the instructions.

Form **6251** (2005) (Rev. 1-2006)JSA
5X4700 5.000

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Part III Tax Computation Using Maximum Capital Gains Rates

36	Enter the amount from Form 6251, line 30	36	915,044.
37	Enter the amount from line 6 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 13 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as refigured for the AMT, if necessary) (see page 9 of the instructions)	37	5,086.
38	Enter the amount from Schedule D (Form 1040), line 19 (as refigured for the AMT, if necessary) (see page 9 of the instructions)	38	
39	If you did not complete a Schedule D Tax Worksheet for the regular tax or the AMT, enter the amount from line 37. Otherwise, add lines 37 and 38, and enter the smaller of that result or the amount from line 10 of the Schedule D Tax Worksheet (as refigured for the AMT, if necessary)	39	5,086.
40	Enter the smaller of line 36 or line 39	40	5,086.
41	Subtract line 40 from line 36	41	909,958.
42	If line 41 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 41 by 26% (.26). Otherwise, multiply line 41 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	42	251,288.
43	Enter: <ul style="list-style-type: none"> \$59,400 if married filing jointly or qualifying widow(er), \$29,700 if single or married filing separately, or \$39,800 if head of household. 	43	59,400.
44	Enter the amount from line 7 of the Qualified Dividends and Capital Gain Tax Worksheet in the instructions for Form 1040, line 44, or the amount from line 14 of the Schedule D Tax Worksheet on page D-9 of the instructions for Schedule D (Form 1040), whichever applies (as figured for the regular tax). If you did not complete either worksheet for the regular tax, enter -0-	44	900,277.
45	Subtract line 44 from line 43. If zero or less, enter -0-	45	
46	Enter the smaller of line 36 or line 37	46	5,086.
47	Enter the smaller of line 45 or line 46	47	
48	Multiply line 47 by 5% (.05)	48	
49	Subtract line 47 from line 46	49	5,086.
50	Multiply line 49 by 15% (.15)	50	763.
	If line 38 is zero or blank, skip lines 51 and 52 and go to line 53. Otherwise, go to line 51.		
51	Subtract line 46 from line 40	51	
52	Multiply line 51 by 25% (.25)	52	
53	Add lines 42, 48, 50, and 52	53	252,051.
54	If line 36 is \$175,000 or less (\$87,500 or less if married filing separately), multiply line 36 by 26% (.26). Otherwise, multiply line 36 by 28% (.28) and subtract \$3,500 (\$1,750 if married filing separately) from the result	54	252,712.
55	Enter the smaller of line 53 or line 54 here and on line 31	55	252,051.

Form **6251** (2005) (Rev. 1-2006)

Form **8606**Department of the Treasury
Internal Revenue Service (99)**Nondeductible IRAs**

▶ See separate instructions.

OMB No. 1545-0074

2005Attachment
Sequence No. **48**

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

Your social security number

ANDREW COHEN

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

**Fill in Your Address Only
if You Are Filing This
Form by Itself and Not
With Your Tax Return**

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2005.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2005 **and** you made nondeductible contributions to a traditional IRA in 2005 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of qualified hurricane distribution), conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2005 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2005, including those made for 2005 from January 1, 2006, through April 17, 2006 (see page 5 of the instructions).	1	4,000.
2	Enter your total basis in traditional IRAs (see page 6 of the instructions).	2	
3	Add lines 1 and 2	3	4,000.
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2005, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I. Yes → Go to line 4. </div>			
4	Enter those contributions included on line 1 that were made from January 1, 2006, through April 17, 2006	4	
5	Subtract line 4 from line 3	5	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2005, plus any outstanding rollovers. Subtract any repayments of qualified hurricane distributions. If the result is zero or less, enter -0- (see page 6 of the instructions)	6	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2005. Do not include rollovers (other than repayments of qualified hurricane distributions), conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005. Do not include amounts converted that you later recharacterized (see page 7 of the instructions). Also enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	X
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2005 and earlier years	14	4,000.
15a	Subtract line 12 from line 7	15a	
b	Amount on line 15a attributable to qualified hurricane distributions (see page 7 of the instructions). Also enter this amount on Form 8915, line 13.	15b	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15c	
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution (see page 7 of the instructions).			

For Paperwork Reduction Act Notice, see page 9 of the instructions.

Form **8606** (2005)

Part II 2005 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2005 (excluding any portion you recharacterized).

Caution: If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2005, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2005. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2005 or 2006 (see page 7 of the instructions)	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.	18	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2005. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), recharacterization, or return of certain contributions - see page 7 of the instructions.

19	Enter your total nonqualified distributions from Roth IRAs in 2005 including any qualified first-time homebuyer distributions (see page 7 of the instructions).	19	
20	Qualified first-time homebuyer expenses (see page 8 of the instructions). Do not enter more than \$10,000	20	
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	
22	Enter your basis in Roth IRA contributions (see page 8 of the instructions)	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23	
24	Enter your basis in Roth IRA conversions (see page 8 of the instructions)	24	
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	
b	Amount on line 25a attributable to qualified hurricane distributions (see page 8 of the instructions). Also enter this amount on Form 8915, line 14	25b	
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.	25c	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ Your signature ▶ Date

Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ▶	MCPHILLIPS, ROBERTS & DEANS, PLC 150 BOUSH STREET, SUITE 1100 NORFOLK VA 23510		P00559334 EIN [REDACTED] Phone no. 757 640-7190

Form **8606**Department of the Treasury
Internal Revenue Service (99)**Nondeductible IRAs**

▶ See separate instructions.

OMB No. 1545-0074

2005Attachment
Sequence No. **48**

▶ Attach to Form 1040, Form 1040A, or Form 1040NR.

Name. If married, file a separate form for each spouse required to file Form 8606. See page 5 of the instructions.

RITA COHEN

Home address (number and street, or P.O. box if mail is not delivered to your home)

Apt. no.

**Fill in Your Address Only
if You Are Filing This
Form by Itself and Not
With Your Tax Return**

City, town or post office, state, and ZIP code

Part I Nondeductible Contributions to Traditional IRAs and Distributions From Traditional, SEP, and SIMPLE IRAs

Complete this part only if one or more of the following apply.

- You made nondeductible contributions to a traditional IRA for 2005.
- You took distributions from a traditional, SEP, or SIMPLE IRA in 2005 **and** you made nondeductible contributions to a traditional IRA in 2005 or an earlier year. For this purpose, a distribution does not include a rollover (other than a repayment of qualified hurricane distribution), conversion, recharacterization, or return of certain contributions.
- You converted part, but not all, of your traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005 (excluding any portion you recharacterized) **and** you made nondeductible contributions to a traditional IRA in 2005 or an earlier year.

1	Enter your nondeductible contributions to traditional IRAs for 2005, including those made for 2005 from January 1, 2006, through April 17, 2006 (see page 5 of the instructions).	1	4,000.
2	Enter your total basis in traditional IRAs (see page 6 of the instructions).	2	
3	Add lines 1 and 2	3	4,000.
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> In 2005, did you take a distribution from traditional, SEP, or SIMPLE IRAs, or make a Roth IRA conversion? </div> <div style="display: inline-block; vertical-align: middle; margin-left: 10px;"> <p>No → Enter the amount from line 3 on line 14. Do not complete the rest of Part I.</p> <p>Yes → Go to line 4.</p> </div>			
4	Enter those contributions included on line 1 that were made from January 1, 2006, through April 17, 2006	4	
5	Subtract line 4 from line 3	5	
6	Enter the value of all your traditional, SEP, and SIMPLE IRAs as of December 31, 2005, plus any outstanding rollovers. Subtract any repayments of qualified hurricane distributions. If the result is zero or less, enter -0- (see page 6 of the instructions)	6	
7	Enter your distributions from traditional, SEP, and SIMPLE IRAs in 2005. Do not include rollovers (other than repayments of qualified hurricane distributions), conversions to a Roth IRA, certain returned contributions, or recharacterizations of traditional IRA contributions (see page 6 of the instructions)	7	
8	Enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005. Do not include amounts converted that you later recharacterized (see page 7 of the instructions). Also enter this amount on line 16	8	
9	Add lines 6, 7, and 8	9	
10	Divide line 5 by line 9. Enter the result as a decimal rounded to at least 3 places. If the result is 1.000 or more, enter "1.000"	10	X
11	Multiply line 8 by line 10. This is the nontaxable portion of the amount you converted to Roth IRAs. Also enter this amount on line 17	11	
12	Multiply line 7 by line 10. This is the nontaxable portion of your distributions that you did not convert to a Roth IRA	12	
13	Add lines 11 and 12. This is the nontaxable portion of all your distributions	13	
14	Subtract line 13 from line 3. This is your total basis in traditional IRAs for 2005 and earlier years	14	4,000.
15a	Subtract line 12 from line 7	15a	
b	Amount on line 15a attributable to qualified hurricane distributions (see page 7 of the instructions). Also enter this amount on Form 8915, line 13.	15b	
c	Taxable amount. Subtract line 15b from line 15a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b	15c	
Note: You may be subject to an additional 10% tax on the amount on line 15c if you were under age 59 1/2 at the time of the distribution (see page 7 of the instructions).			

For Paperwork Reduction Act Notice, see page 9 of the instructions.

Form **8606** (2005)

Part II 2005 Conversions From Traditional, SEP, or SIMPLE IRAs to Roth IRAs

Complete this part if you converted part or all of your traditional, SEP, and SIMPLE IRAs to a Roth IRA in 2005 (excluding any portion you recharacterized).

Caution: If your modified adjusted gross income is over \$100,000 or you are married filing separately and you lived with your spouse at any time in 2005, you **cannot** convert any amount from traditional, SEP, or SIMPLE IRAs to Roth IRAs for 2005. If you erroneously made a conversion, you must recharacterize (correct) it (see page 7 of the instructions).

16	If you completed Part I, enter the amount from line 8. Otherwise, enter the net amount you converted from traditional, SEP, and SIMPLE IRAs to Roth IRAs in 2005. Do not include amounts you later recharacterized back to traditional, SEP, or SIMPLE IRAs in 2005 or 2006 (see page 7 of the instructions)	16	
17	If you completed Part I, enter the amount from line 11. Otherwise, enter your basis in the amount on line 16 (see page 7 of the instructions)	17	
18	Taxable amount. Subtract line 17 from line 16. Also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.	18	

Part III Distributions From Roth IRAs

Complete this part only if you took a distribution from a Roth IRA in 2005. For this purpose, a distribution does not include a rollover (other than a repayment of a qualified hurricane distribution), recharacterization, or return of certain contributions - see page 7 of the instructions.

19	Enter your total nonqualified distributions from Roth IRAs in 2005 including any qualified first-time homebuyer distributions (see page 7 of the instructions).	19	
20	Qualified first-time homebuyer expenses (see page 8 of the instructions). Do not enter more than \$10,000	20	
21	Subtract line 20 from line 19. If zero or less, enter -0- and skip lines 22 through 25	21	
22	Enter your basis in Roth IRA contributions (see page 8 of the instructions)	22	
23	Subtract line 22 from line 21. If zero or less, enter -0- and skip lines 24 and 25. If more than zero, you may be subject to an additional tax (see page 8 of the instructions)	23	
24	Enter your basis in Roth IRA conversions (see page 8 of the instructions)	24	
25a	Subtract line 24 from line 23. If zero or less, enter -0- and skip lines 25b and 25c	25a	
b	Amount on line 25a attributable to qualified hurricane distributions (see page 8 of the instructions). Also enter this amount on Form 8915, line 14	25b	
c	Taxable amount. Subtract line 25b from line 25a. If more than zero, also include this amount on Form 1040, line 15b; Form 1040A, line 11b; or Form 1040NR, line 16b.	25c	

Sign Here Only if You Are Filing This Form by Itself and Not With Your Tax Return

Under penalties of perjury, I declare that I have examined this form, including accompanying attachments, and to the best of my knowledge and belief, it is true, correct, and complete.

▶ Your signature ▶ Date

Paid Preparer's Use Only	Preparer's signature ▶	Date	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code ▶	MCPHILLIPS, ROBERTS & DEANS, PLC 150 BOUSH STREET, SUITE 1100 NORFOLK VA 23510		P00559334 EIN [REDACTED] Phone no. 757 640-7190

Form **4952****Investment Interest Expense Deduction**

OMB No. 1545-0191

2005Attachment
Sequence No. **51**Department of the Treasury
Internal Revenue Service (99)▶ **Attach to your tax return.**

Name(s) shown on return

Identifying number

ANDREW COHEN & RITA COHEN

Part I Total Investment Interest Expense

1	Investment interest expense paid or accrued in 2005 (see instructions). SEE STATEMENT 21.	1	11,397.
2	Disallowed investment interest expense from 2004 Form 4952, line 7	2	
3	Total investment interest expense. Add lines 1 and 2	3	11,397.

Part II Net Investment Income

4a	Gross income from property held for investment (excluding any net gain from the disposition of property held for investment)	4a	36,990.		
b	Qualified dividends included on line 4a	4b	5,086.		
c	Subtract line 4b from line 4a			4c	31,904.
d	Net gain from the disposition of property held for investment	4d	246,730.		
e	Enter the smaller of line 4d or your net capital gain from the disposition of property held for investment (see instructions)	4e	NONE		
f	Subtract line 4e from line 4d			4f	246,730.
g	Enter the amount from lines 4b and 4e that you elect to include in investment income (see instructions). SEE STATEMENT 22.			4g	NONE
h	Investment income. Add lines 4c, 4f, and 4g			4h	278,634.
5	Investment expenses (see instructions)			5	9,648.
6	Net investment income. Subtract line 5 from line 4h. If zero or less, enter -0- . SEE STMT. 24.			6	268,986.

Part III Investment Interest Expense Deduction

7	Disallowed investment interest expense to be carried forward to 2006. Subtract line 6 from line 3. If zero or less, enter -0-	7	NONE
8	Investment interest expense deduction. Enter the smaller of line 3 or 6. See instructions	8	11,397.

Section references are to the Internal Revenue Code unless otherwise noted.

General Instructions**Purpose of Form**

Use Form 4952 to figure the amount of investment interest expense you can deduct for 2005 and the amount you can carry forward to future years. Your investment interest expense deduction is limited to your net investment income.

For more information, see Pub. 550, Investment Income and Expenses.

Who Must File

If you are an individual, estate, or a trust, you must file Form 4952 to claim a deduction for your investment interest expense.

Exception. You do not have to file Form 4952 if all of the following apply.

- Your investment interest expense is not more than your investment income from interest and ordinary dividends minus any qualified dividends.
- You have no other deductible investment expenses.
- You have no disallowed investment interest expense from 2004.

Allocation of Interest Expense

If you paid or accrued interest on a loan and used the loan proceeds for more than one purpose, you may have to allocate the interest. This is necessary because different

rules apply to investment interest, personal interest, trade or business interest, home mortgage interest, and passive activity interest. See Pub. 535, Business Expenses.

Specific Instructions**Part I-Total Investment Interest Expense****Line 1**

Enter the investment interest expense paid or accrued during the tax year, regardless of when you incurred the indebtedness. Investment interest expense is interest paid or accrued on a loan or part of a loan that is allocable to property held for investment (as defined on this page).

Include investment interest expense reported to you on Schedule K-1 from a partnership or an S corporation. Include amortization of bond premium on taxable bonds purchased after October 22, 1986, but before January 1, 1988, unless you elected to offset amortizable bond premium against the interest payments on the bond. A taxable bond is a bond on which the interest is includible in gross income.

Investment interest expense does not include any of the following:

- Home mortgage interest.
- Interest expense that is properly allocable to a passive activity. Generally, a passive activity is any business activity in which you do not materially participate and any rental activity. See the Instructions for Form 8582, Passive Activity Loss Limitations, for details.

- Any interest expense that is capitalized, such as construction interest subject to section 263A.

- Interest expense related to tax-exempt interest income under section 265.

- Interest expense, disallowed under section 264, on indebtedness with respect to life insurance, endowment, or annuity contracts issued after June 8, 1997, even if the proceeds were used to purchase any property held for investment.

Property held for investment. Property held for investment includes property that produces income, not derived in the ordinary course of a trade or business, from interest, dividends, annuities, or royalties. It also includes property that produces gain or loss, not derived in the ordinary course of a trade or business, from the disposition of property that produces these types of income or is held for investment. However, it does not include an interest in a passive activity.

Exception. A working interest in an oil or gas property that you held directly or through an entity that did not limit your liability is property held for investment, but only if you did not materially participate in the activity.

Part II - Net Investment Income**Line 4a**

Gross income from property held for investment includes income, unless derived in the ordinary course of a trade or business, from interest, ordinary dividends (except Alaska Permanent Fund dividends), annuities, and royalties.

Form **4562**

(Rev. January 2006)

Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2005Attachment
Sequence No. **67**

Name(s) shown on return

ANDREW COHEN & RITA COHEN

Business or activity to which this form relates

SUMMARY FORM 4562

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	105,000.
2	Total cost of section 179 property placed in service (see instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation	3	420,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2004 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2005	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B - Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Form **4562**

(Rev. January 2006)

Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2005Attachment
Sequence No. **67**

Name(s) shown on return

ANDREW COHEN & RITA COHEN

Business or activity to which this form relates

RITA A. COHEN

- SCHEDULE C

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	
2	Total cost of section 179 property placed in service (see instructions).	2	
3	Threshold cost of section 179 property before reduction in limitation	3	
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	
10	Carryover of disallowed deduction from line 13 of your 2004 Form 4562	10	
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13	Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14	Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2005	17	
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B - Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a Class life				S/L	
b 12-year			12 yrs.	S/L	
c 40-year			40 yrs.	MM	S/L

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? ☒ **Yes** ☐ **No** **24b** If "Yes," is the evidence written? ☒ **Yes** ☐ **No**

(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property placed in service during the tax year and used more than 50% in a qualified business use 25								
26 Property used more than 50% in a qualified business use:								
		%						
		%						
		%						
27 Property used 50% or less in a qualified business use:								
		%				S/L -		
		%				S/L -		
		%				S/L -		
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1 28								
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1 29								

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)	5,661.					
31 Total commuting miles driven during the year	NONE					
32 Total other personal (noncommuting) miles driven	6,839.					
33 Total miles driven during the year. Add lines 30 through 32	12,500.					
34 Was the vehicle available for personal use during off-duty hours?	Yes No	Yes No	Yes No	Yes No	Yes No	Yes No
35 Was the vehicle used primarily by a more than 5% owner or related person?	X					
36 Is another vehicle available for personal use?	X					

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who **are not** more than 5% owners or related persons (see instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2005 tax year (see instructions):					
43 Amortization of costs that began before your 2005 tax year 43					
44 Total. Add amounts in column (f). See the instructions for where to report 44					

Form **4562**

(Rev. January 2006)

Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions.

▶ Attach to your tax return.

OMB No. 1545-0172

2005Attachment
Sequence No. **67**

Name(s) shown on return

ANDREW COHEN & RITA COHEN

Business or activity to which this form relates

ANDREW 'S DREAMLAND, LLC

- SCHEDULE C

Part I Election To Expense Certain Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. See the instructions for a higher limit for certain businesses	1	
2 Total cost of section 179 property placed in service (see instructions).	2	
3 Threshold cost of section 179 property before reduction in limitation	3	
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	
(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
7 Listed property. Enter the amount from line 29	7	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	
10 Carryover of disallowed deduction from line 13 of your 2004 Form 4562	10	
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	
13 Carryover of disallowed deduction to 2006. Add lines 9 and 10, less line 12 ▶	13	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)**

14 Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15 Property subject to section 168(f)(1) election	15	
16 Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2005	17	
18 If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here ▶ <input type="checkbox"/>		

Section B - Assets Placed in Service During 2005 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only - see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs.		S/L	
h Residential rental property			27.5 yrs.	MM	S/L	
i Nonresidential real property			39 yrs.	MM	S/L	

Section C - Assets Placed in Service During 2005 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs.		S/L	
c 40-year			40 yrs.	MM	S/L	

Part IV Summary (see instructions)

21 Listed property. Enter amount from line 28	21	
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instr.	22	
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed?					Yes	<input checked="" type="checkbox"/>	No	24b If "Yes," is the evidence written?					Yes	<input type="checkbox"/>	No	<input type="checkbox"/>
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost								
25 Special allowance for certain aircraft, certain property with a long production period, and qualified NYL or GO Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)								25								
26 Property used more than 50% in a qualified business use:																
		%														
		%														
		%														
27 Property used 50% or less in a qualified business use:																
		%				S/L -										
		%				S/L -										
		%				S/L -										
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1								28								
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1								29								

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

30 Total business/investment miles driven during the year (do not include commuting miles)	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6						
	3,500.											
31 Total commuting miles driven during the year	NONE											
32 Total other personal (noncommuting) miles driven	6,500.											
33 Total miles driven during the year. Add lines 30 through 32	10,000.											
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	<input checked="" type="checkbox"/>											
35 Was the vehicle used primarily by a more than 5% owner or related person?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	<input checked="" type="checkbox"/>											
36 Is another vehicle available for personal use?	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No	Yes	No
	<input checked="" type="checkbox"/>											

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions.)		

Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2005 tax year (see instructions):					
43 Amortization of costs that began before your 2005 tax year					43 2,711.
44 Total. Add amounts in column (f). See the instructions for where to report					44 2,711.

Form

6765**Credit for Increasing Research Activities**

OMB No. 1545-0619

2005Attachment
Sequence No. **81**Department of the Treasury
Internal Revenue Service

► Attach to your tax return.

Name(s) shown on return

Identifying number

ANDREW COHEN & RITA COHEN

Part I Current Year Credit (Members of controlled groups or businesses under common control, see instructions.)**Section A - Regular Credit.** Skip this section and go to Section B if you are electing or previously elected the alternative incremental credit.

1	Certain amounts paid or incurred to energy consortia after August 8, 2005 (see instructions) . . .	1	
2	Basic research payments to qualified organizations (see instructions) . .	2	
3	Qualified organization base period amount	3	
4	Subtract line 3 from line 2. If zero or less, enter -0-	4	
5	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	5	
6	Cost of supplies	6	
7	Rental or lease costs of computers (see instructions)	7	
8	Enter the applicable percentage of contract research expenses (see instructions)	8	
9	Total qualified research expenses. Add lines 5 through 8	9	
10	Enter fixed-base percentage, but not more than 16% (see instructions)	10	%
11	Enter average annual gross receipts (see instructions)	11	
12	Multiply line 11 by the percentage on line 10	12	
13	Subtract line 12 from line 9. If zero or less, enter -0-	13	
14	Multiply line 9 by 50% (.50)	14	
15	Enter the smaller of line 13 or line 14	15	
16	Add lines 1, 4, and 15	16	
17	Regular credit. If you are not electing the reduced credit under section 280C(c), multiply line 16 by 20% (.20), enter the result, and see the instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 16 by 13% (.13) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space. Go to Section C	17	

Section B - Alternative Incremental Credit. Skip this section if you completed Section A.

18	Certain amounts paid or incurred to energy consortia after August 8, 2005 (see the line 1 instructions)	18	
19	Basic research payments to qualified organizations (see the line 2 instructions) . .	19	
20	Qualified organization base period amount (see the line 3 instructions) . .	20	
21	Subtract line 20 from line 19. If zero or less, enter -0-	21	
22	Multiply line 21 by 20% (.20)	22	
23	Wages for qualified services (do not include wages used in figuring the work opportunity credit)	23	
24	Cost of supplies	24	
25	Rental or lease costs of computers (see the line 7 instructions) . .	25	
26	Enter the applicable percentage of contract research expenses (see the line 8 instructions)	26	
27	Total qualified research expenses. Add lines 23 through 26	27	
28	Enter average annual gross receipts (see the line 11 instructions) . .	28	
29	Multiply line 28 by 1% (.01)	29	
30	Subtract line 29 from line 27. If zero or less, enter -0-	30	
31	Multiply line 28 by 1.5% (.015)	31	
32	Subtract line 31 from line 27. If zero or less, enter -0-	32	
33	Subtract line 32 from line 30	33	
34	Multiply line 28 by 2% (.02)	34	
35	Subtract line 34 from line 27. If zero or less, enter -0-	35	
36	Subtract line 35 from line 32	36	
37	Multiply line 33 by 2.65% (.0265)	37	
38	Multiply line 36 by 3.2% (.032)	38	
39	Multiply line 35 by 3.75% (.0375)	39	
40	Add lines 18, 22, 37, 38, and 39	40	
41	Alternative incremental credit. If you are not electing the reduced credit under section 280C(c), enter the amount from line 40, and see the line 17 instructions for the schedule that must be attached. If you are electing the reduced credit, multiply line 40 by 65% (.65) and enter the result. Also, write "Sec. 280C" on the dotted line to the left of the entry space	41	

For Paperwork Reduction Act Notice, see instructions.Form **6765** (2005)

Section C - Current Year Credit for Increasing Research Activities

42	Pass-through research credit(s) from a partnership, S corporation, estate, or trust	42	52 .
43	Current year credit. Add line 17 or line 41 to line 42, and go to Part II	43	52 .

Part II Allowable Credit (See **Who must file Form 3800** to find out if you complete Part II or file Form 3800.)

44	Regular tax (see instructions).	44	
45	Alternative minimum tax (see instructions)	45	
46	Add lines 44 and 45	46	
47a	Foreign tax credit	47a	
b	Credits from Form 1040, lines 48 through 54	47b	
c	Possessions tax credit (Form 5735, line 17 or 27)	47c	
d	Nonconventional source fuel credit (Form 8907, line 23)	47d	
e	Other specified credits (see instructions)	47e	
f	Add lines 47a through 47e.	47f	
48	Net income tax. Subtract line 47f from line 46. If zero, skip lines 49 through 52 and enter -0- on line 53.	48	
49	Net regular tax. Subtract line 47f from line 44. If zero or less, enter -0-	49	
50	Enter 25% (.25) of the excess, if any, of line 49 over \$25,000 (see instructions)	50	
51	Tentative minimum tax (see instructions)	51	
52	Enter the greater of line 50 or line 51	52	
53	Subtract line 52 from line 48. If zero or less, enter -0-	53	
54	Credit allowed for the current year. Individuals, estates, and trusts: Enter the smallest of line 43, line 53, or the amount from the formula in the instructions for line 54 here and on Form 1040, line 55; or Form 1041, Schedule G, line 2c. Corporations: Enter the smaller of line 43 or line 53 here and on Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 2; or the applicable line of other returns. If line 54 is smaller than line 43, see instructions	54	

General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

What's New

- The credit for increasing research activities (research credit) is not allowed for amounts paid or incurred after December 31, 2005. However, pending legislation may allow the credit for later expenditures.
- Certain amounts paid or incurred to energy research consortia after August 8, 2005, are eligible for the research credit. See the line 1 instructions for further details.
- Amounts paid or incurred to certain small businesses, universities, and federal laboratories after August 8, 2005, can be treated as contract research expenses. See the line 8 instructions for further details.

Purpose of Form

Use Form 6765 to figure and claim the credit for increasing research activities.

Who Must File

An individual, estate, trust, organization, or corporation claiming a credit for increasing research activities; or any S corporation, partnership, estate, or trust that allocates the credit to its shareholders, partners, or beneficiaries must complete this form and attach it to

its income tax return. If allocating the credit, see the instructions for line 43.

Qualified Research

The research credit is generally allowed for expenditures paid or incurred for qualified research. *Qualified research* means research for which expenditures may be treated as section 174 expenses. This research must be undertaken for discovering information that is technological in nature, and its application must be intended for use in developing a new or improved business component of the taxpayer. In addition, substantially all of the activities of the research must be elements of a process of experimentation relating to a new or improved function, performance, reliability, or quality. The research credit generally is not allowed for the following types of activities.

- Research conducted after the beginning of commercial production.
- Research adapting an existing product or process to a particular customer's need.
- Duplication of an existing product or process.
- Surveys or studies.
- Research relating to certain internal-use computer software.
- Research conducted outside the United States, Puerto Rico, or a U.S. possession.

- Research in the social sciences, arts, or humanities.
- Research funded by another person or governmental entity).

If you incur qualified clinical testing expenses relating to drugs for certain rare diseases, you can elect to claim the orphan drug credit for these expenses instead of the research credit. See Form 8820, Orphan Drug Credit.

See section 41 and Regulations sections 1.41-2 and 1.41-4 for other definitions and special rules.

Special Rules

See section 41(f) and Temporary Regulations section 1.41-6T (Regulations section 1.41-6 for tax years beginning after December 31, 2004, and ending before May 24, 2005) for special rules related to:

- Aggregation of expenditures for members of controlled groups and businesses under common control;
- Allocation of the credit by partnerships, estates, and trusts;
- Adjustments, if a major portion of a business is acquired or disposed of; and
- Short tax years

For special rules concerning the allocation and apportionment of research and experimental expenditures between U.S. and foreign source income, see sections 861 through 864.

8582**Passive Activity Loss Limitations**

OMB No. 1545-1008

Form

2005Department of the Treasury
Internal Revenue Service (99)▶ See separate instructions.
▶ Attach to Form 1040 or Form 1041.Attachment
Sequence No. **88**

Name(s) shown on return

Identifying number

ANDREW COHEN & RITA COHEN

Part I 2005 Passive Activity Loss**Caution:** See Worksheets 1, 2, and 3 on page 2 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	()
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()
d Combine lines 1a, 1b, and 1c	1d		

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	()
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	()
c Add lines 2a and 2b	2c	()

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(6,940.)
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(1,009.)
d Combine lines 3a, 3b, and 3c	3d		-7,949.

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used	4		-7,949.
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If line 4 is a loss and: ● Line 1d is a loss, go to Part II.

● Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.

● Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See page 8 of the instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	
6 Enter \$150,000. If married filing separately, see page 8	6	
7 Enter modified adjusted gross income, but not less than zero (see page 8)	7	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 8.	9	
10 Enter the smaller of line 5 or line 9	10	
If line 2c is a loss, go to Part III. Otherwise, go to line 15.		

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II on page 8 of the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13.	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2005. Add lines 10, 14, and 15. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return	16	

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.**Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c** (See page 7 of the instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶					

Worksheet 2 - For Form 8582, Lines 2a and 2b (See pages 7 and 8 of the instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b ▶			

Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See page 8 of the instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
VIANIX LC		5,222.	1,009.		6,231.
ENVEST II LLC		1,718.			1,718.
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶		6,940.	1,009.		

Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See page 9 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶			1.00		

Worksheet 5 - Allocation of Unallowed Losses (See page 9 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
VIANIX LC	SCH E, 28A	6,231.	0.78387219	6,231.
ENVEST II LLC	SCH E, 28A	1,718.	0.21612781	1,718.
Total ▶		7,949.	1.00	7,949.

Worksheet 6 - Allowed Losses (See pages 9 and 10 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
VIANIX LC	SCH E, 28A	6,231.	6,231.	
ENVEST II LLC	SCH E, 28A	1,718.	1,718.	
Total		7,949.	7,949.	

Worksheet 7 - Activities With Losses Reported on Two or More Forms or Schedules (See page 10 of the instructions.)

Name of Activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total			1.00		

8582**Passive Activity Loss Limitations**

OMB No. 1545-1008

Form

Pg 49 of 114
ALTERNATIVE MINIMUM TAX
▶ See separate instructions.**2005**Attachment
Sequence No. **88**Department of the Treasury
Internal Revenue Service (99)

▶ Attach to Form 1040 or Form 1041.

Name(s) shown on return

Identifying number

ANDREW COHEN & RITA COHEN

Part I 2005 Passive Activity Loss**Caution:** See Worksheets 1, 2, and 3 on page 2 before completing Part I.**Rental Real Estate Activities With Active Participation** (For the definition of active participation see **Special Allowance for Rental Real Estate Activities** on page 3 of the instructions.)

1a Activities with net income (enter the amount from Worksheet 1, column (a))	1a		
b Activities with net loss (enter the amount from Worksheet 1, column (b))	1b	()
c Prior years unallowed losses (enter the amount from Worksheet 1, column (c))	1c	()
d Combine lines 1a, 1b, and 1c	1d		

Commercial Revitalization Deductions From Rental Real Estate Activities

2a Commercial revitalization deductions from Worksheet 2, column (a)	2a	()
b Prior year unallowed commercial revitalization deductions from Worksheet 2, column (b)	2b	()
c Add lines 2a and 2b	2c	()

All Other Passive Activities

3a Activities with net income (enter the amount from Worksheet 3, column (a))	3a		
b Activities with net loss (enter the amount from Worksheet 3, column (b))	3b	(6,949.)
c Prior years unallowed losses (enter the amount from Worksheet 3, column (c))	3c	(1,019.)
d Combine lines 3a, 3b, and 3c	3d		-7,968.

4 Combine lines 1d, 2c, and 3d. If the result is net income or zero, all losses are allowed, including any prior year unallowed losses entered on line 1c, 2b, or 3c. Do not complete Form 8582. Report the losses on the forms and schedules normally used	4		-7,968.
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If line 4 is a loss and: ● Line 1d is a loss, go to Part II.

● Line 2c is a loss (and line 1d is zero or more), skip Part II and go to Part III.

● Line 3d is a loss (and lines 1d and 2c are zero or more), skip Parts II and III and go to line 15.

Caution: If your filing status is married filing separately and you lived with your spouse at any time during the year, **do not** complete Part II or Part III. Instead, go to line 15.**Part II Special Allowance for Rental Real Estate With Active Participation****Note:** Enter all numbers in Part II as positive amounts. See page 8 of the instructions for an example.

5 Enter the smaller of the loss on line 1d or the loss on line 4	5	
6 Enter \$150,000. If married filing separately, see page 8	6	
7 Enter modified adjusted gross income, but not less than zero (see page 8)	7	
Note: If line 7 is greater than or equal to line 6, skip lines 8 and 9, enter -0- on line 10. Otherwise, go to line 8.		
8 Subtract line 7 from line 6	8	
9 Multiply line 8 by 50% (.5). Do not enter more than \$25,000. If married filing separately, see page 8.	9	
10 Enter the smaller of line 5 or line 9	10	
If line 2c is a loss, go to Part III. Otherwise, go to line 15.		

Part III Special Allowance for Commercial Revitalization Deductions From Rental Real Estate Activities**Note:** Enter all numbers in Part III as positive amounts. See the example for Part II on page 8 of the instructions.

11 Enter \$25,000 reduced by the amount, if any, on line 10. If married filing separately, see instructions	11	
12 Enter the loss from line 4	12	
13 Reduce line 12 by the amount on line 10	13	
14 Enter the smallest of line 2c (treated as a positive amount), line 11, or line 13.	14	

Part IV Total Losses Allowed

15 Add the income, if any, on lines 1a and 3a and enter the total	15	
16 Total losses allowed from all passive activities for 2005. Add lines 10, 14, and 15. See pages 10 and 11 of the instructions to find out how to report the losses on your tax return	16	

Caution: The worksheets must be filed with your tax return. Keep a copy for your records.**Worksheet 1 - For Form 8582, Lines 1a, 1b, and 1c** (See page 7 of the instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 1a)	(b) Net loss (line 1b)	(c) Unallowed loss (line 1c)	(d) Gain	(e) Loss
Total. Enter on Form 8582, lines 1a, 1b, and 1c ▶					

Worksheet 2 - For Form 8582, Lines 2a and 2b (See pages 7 and 8 of the instructions.)

Name of activity	(a) Current year deductions (line 2a)	(b) Prior year unallowed deductions (line 2b)	(c) Overall loss
Total. Enter on Form 8582, lines 2a and 2b ▶			

Worksheet 3 - For Form 8582, Lines 3a, 3b, and 3c (See page 8 of the instructions.)

Name of activity	Current year		Prior years	Overall gain or loss	
	(a) Net income (line 3a)	(b) Net loss (line 3b)	(c) Unallowed loss (line 3c)	(d) Gain	(e) Loss
VIANIX LC		5,231.	1,019.		6,250.
ENVEST II LLC		1,718.			1,718.
Total. Enter on Form 8582, lines 3a, 3b, and 3c ▶		6,949.	1,019.		

Worksheet 4 - Use this worksheet if an amount is shown on Form 8582, line 10 or 14 (See page 9 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Special allowance	(d) Subtract column (c) from column (a)
Total ▶			1.00		

Worksheet 5 - Allocation of Unallowed Losses (See page 9 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Ratio	(c) Unallowed loss
VIANIX LC	SCH E, 28A	6,250.	0.7843876	6,250.
ENVEST II LLC	SCH E, 28A	1,718.	0.2156124	1,718.
Total ▶		7,968.	1.00	7,968.

Worksheet 6 - Allowed Losses (See pages 9 and 10 of the instructions.)

Name of activity	Form or schedule and line number to be reported on (see instructions)	(a) Loss	(b) Unallowed loss	(c) Allowed loss
VIANIX LC	SCH E, 28A	6,250.	6,250.	
ENVEST II LLC	SCH E, 28A	1,718.	1,718.	
Total		7,968.	7,968.	

Worksheet 7 - Activities With Losses Reported on Two or More Forms or Schedules (See page 10 of the instructions.)

Name of Activity:	(a)	(b)	(c) Ratio	(d) Unallowed loss	(e) Allowed loss
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Form or schedule and line number to be reported on (see instructions):					
1a Net loss plus prior year unallowed loss from form or schedule . . . ▶					
b Net income from form or schedule ▶					
c Subtract line 1b from line 1a. If zero or less, enter -0- ▶					
Total			1.00		

Form **8582-CR**Department of the Treasury
Internal Revenue Service**Passive Activity Credit Limitations**▶ See separate instructions.
▶ Attach to Form 1040 or 1041.

OMB No. 1545-1034

2005
Attachment
Sequence No. **89**

Name(s) shown on return

ANDREW COHEN & RITA COHEN

Identifying number

Part I 2005 Passive Activity Credits**Caution:** If you have credits from a publicly traded partnership, see **Publicly Traded Partnerships (PTPs)** on page 15 of the instructions.

Credits From Rental Real Estate Activities With Active Participation (Other Than Rehabilitation Credits and Low-Income Housing Credits) (See Lines 1a through 1c on page 9.)		
1 a Credits from Worksheet 1, column (a)	1a	
b Prior year unallowed credits from Worksheet 1, column (b)	1b	
c Add lines 1a and 1b	1c	
Rehabilitation Credits From Rental Real Estate Activities and Low-Income Housing Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990) (See Lines 2a through 2c on page 9.)		
2 a Credits from Worksheet 2, column (a)	2a	
b Prior year unallowed credits from Worksheet 2, column (b)	2b	
c Add lines 2a and 2b	2c	
Low-Income Housing Credits for Property Placed in Service After 1989 (See Lines 3a through 3c on page 9.)		
3 a Credits from Worksheet 3, column (a)	3a	
b Prior year unallowed credits from Worksheet 3, column (b)	3b	
c Add lines 3a and 3b	3c	
All Other Passive Activity Credits (See Lines 4a through 4c on page 9.)		
4 a Credits from Worksheet 4, column (a)	4a	52 .
b Prior year unallowed credits from Worksheet 4, column (b)	4b	
c Add lines 4a and 4b	4c	52 .
5 Add lines 1c, 2c, 3c, and 4c	5	52 .
6 Enter the tax attributable to net passive income (see page 9)	6	NONE
7 Subtract line 6 from line 5. If line 6 is more than or equal to line 5, enter -0- and see page 10.	7	52 .
Note: If your filing status is married filing separately and you lived with your spouse at any time during the year, do not complete Part II, III, or IV. Instead, go to line 37.		

Part II Special Allowance for Rental Real Estate Activities With Active Participation**Note:** Complete this part only if you have an amount on line 1c. Otherwise, go to Part III.

8 Enter the smaller of line 1c or line 7	8	
9 Enter \$150,000. If married filing separately, see page 10	9	
10 Enter modified adjusted gross income, but not less than zero (see page 10). If line 10 is equal to or more than line 9, skip lines 11 through 15 and enter -0- on line 16	10	
11 Subtract line 10 from line 9	11	
12 Multiply line 11 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see page 11	12	
13 a Enter the amount, if any, from line 10 of Form 8582	13a	
b Enter the amount, if any, from line 14 of Form 8582	13b	
c Add lines 13a and 13b	13c	
14 Subtract line 13c from line 12	14	
15 Enter the tax attributable to the amount on line 14 (see page 11)	15	
16 Enter the smaller of line 8 or line 15	16	

For Paperwork Reduction Act Notice, see page 16 of the instructions.

Form **8582-CR** (2005)

Part III Special Allowance for Rehabilitation Credits From Rental Real Estate Activities
Credits for Property Placed in Service Before 1990 (or From Pass-Through Interests Acquired Before 1990)

Note: Complete this part only if you have an amount on line 2c. Otherwise, go to Part IV.

17	Enter the amount from line 7	17	
18	Enter the amount from line 16	18	
19	Subtract line 18 from line 17. If zero, enter -0- here and on lines 30 and 36, and then go to Part V	19	
20	Enter the smaller of line 2c or line 19	20	
21	Enter \$250,000. If married filing separately, see page 12. (See page 12 to find out if you can skip lines 21 through 26.)	21	
22	Enter modified adjusted gross income, but not less than zero. (See instructions for line 10 on page 10.) If line 22 is equal to or more than line 21, skip lines 23 through 29 and enter -0- on line 30	22	
23	Subtract line 22 from line 21	23	
24	Multiply line 23 by 50% (.50). Do not enter more than \$25,000. If married filing separately, see page 12	24	
25a	Enter the amount, if any, from line 10 of Form 8582	25a	
b	Enter the amount, if any, from line 14 of Form 8582	25b	
c	Add lines 25a and 25b	25c	
26	Subtract line 25c from line 24	26	
27	Enter the tax attributable to the amount on line 26 (see page 12)	27	
28	Enter the amount, if any, from line 18	28	
29	Subtract line 28 from line 27	29	
30	Enter the smaller of line 20 or line 29	30	

Part IV Special Allowance for Low-Income Housing Credits for Property Placed in Service After 1989

Note: Complete this part only if you have an amount on line 3c. Otherwise, go to Part V.

31	If you completed Part III, enter the amount from line 19. Otherwise, subtract line 16 from line 7	31	
32	Enter the amount from line 30	32	
33	Subtract line 32 from line 31. If zero, enter -0- here and on line 36	33	
34	Enter the smaller of line 3c or line 33	34	
35	Tax attributable to the remaining special allowance (see page 12)	35	
36	Enter the smaller of line 34 or line 35	36	

Part V Passive Activity Credit Allowed

37	Passive Activity Credit Allowed. Add lines 6, 16, 30, and 36. See page 12 to find out how to report the allowed credit on your tax return and how to allocate allowed and unallowed credits if you have more than one credit or credits from more than one activity. If you have any credits from a publicly traded partnership, see Publicly Traded Partnerships (PTPs) on page 15	37	NONE
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Part VI Election To Increase Basis of Credit Property

38	If you disposed of your entire interest in a passive activity or former passive activity in a fully taxable transaction, and you elect to increase your basis in credit property used in that activity by the unallowed credit that reduced your basis in the property, check this box. See page 16	<input type="checkbox"/>
39	Name of passive activity disposed of	
40	Description of the credit property for which the election is being made	
41	Amount of unallowed credit that reduced your basis in the property	\$

Form **8582-CR** (2005)

Form **8283**

(Rev. December 2005)

Department of the Treasury
Internal Revenue Service**Noncash Charitable Contributions**▶ **Attach to your tax return if you claimed a total deduction
of over \$500 for all contributed property.**▶ **See separate instructions.**

OMB No. 1545-0908

Attachment
Sequence No. **155**

Name(s) shown on your income tax return

ANDREW COHEN & RITA COHEN

Identifying number

Note. Figure the amount of your contribution deduction before completing this form. See your tax return instructions.**Section A - Donated Property of \$5,000 or Less and Certain Publicly Traded Securities** - List in this section **only** items (or groups of similar items) for which you claimed a deduction of \$5,000 or less. Also, list certain publicly traded securities even if the deduction is more than \$5,000 (see instructions).**Part I Information on Donated Property** - If you need more space, attach a statement.

1		(a) Name and address of the donee organization	(b) Description of donated property (For a donated vehicle, enter the year, make, model, condition, and mileage.)
A		OUTREACH FOR CHRIST VIRGINIA BEACH, VA	CLOTHES/MISC - SALE OF HOME
B		GOODWILL VA BEACH, VA	FURNITURE/ELETRONICS - SALE OF HOME
C		GOODWILL VA BEACH, VA	FURNITURE/WARES - SALE OF HOME
D		PURPLE HEART VIRGINIA	CLOTHES
E			

Note. If the amount you claimed as a deduction for an item is \$500 or less, you do not have to complete columns (d), (e), and (f).

	(c) Date of the contribution	(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) Fair market value (see instructions)	(h) Method used to determine the fair market value
A	09/25/2005	VAR	PURCHASE	2,475.	550.	THRIFT SHOP VALUE
B	08/30/2005	VAR	PURCHASE	2,250.	500.	THRIFT SHOP VALUE
C	09/26/2005	VAR	PURCHASE	2,475.	550.	THRIFT SHOP VALUE
D	02/21/2005	VAR	PURCHASE	2,250.	500.	THRIFT SHOP VALUE
E						

Part II Partial Interests and Restricted Use Property - Complete lines 2a through 2e if you gave less than an entire interest in a property listed in Part I. Complete lines 3a through 3c if the conditions were placed on a contribution listed in Part I; also attach the required statement (see instructions).**2a** Enter the letter from Part I that identifies the property for which you gave less than an entire interest ▶
If Part II applies to more than one property, attach a separate statement.**b** Total amount claimed as a deduction for the property listed in Part I: **(1)** For this tax year ▶
(2) For any prior tax years ▶**c** Name and address of each organization to which any such contribution was made in a prior year (complete only if different from the donee organization above):

Name of charitable organization (donee)

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

d For tangible property, enter the place where the property is located or kept ▶**e** Name of any person, other than the donee organization, having actual possession of the property ▶**3a** Is there a restriction, either temporary or permanent, on the donee's right to use or dispose of the donated property?

Yes	No

b Did you give to anyone (other than the donee organization or another organization participating with the donee organization in cooperative fundraising) the right to the income from the donated property or to the possession of the property, including the right to vote donated securities, to acquire the property by purchase or otherwise, or to designate the person having such income, possession, or right to acquire?**c** Is there a restriction limiting the donated property for a particular use?

For Paperwork Reduction Act Notice, see page 6 of separate instructions.

Form **8283** (Rev. 12-2005)

Name(s) shown on your income tax return

Identifying number

ANDREW COHEN & RITA COHEN

Section B. Donated Property Over \$5,000 (Except Certain Publicly Traded Securities) - List in this section only items (or groups of similar items) for which you claimed a deduction of more than \$5,000 per item or group (except contributions of certain publicly traded securities reported in Section A). An appraisal is generally required for property listed in Section B (see instructions).

Part I Information on Donated Property - To be completed by the taxpayer and/or the appraiser.**4** Check the box that describes the type of property donated:

<input type="checkbox"/>	Art* (contribution of \$20,000 or more)	<input type="checkbox"/>	Qualified Conservation Contribution	<input type="checkbox"/>	Equipment
<input type="checkbox"/>	Art* (contribution of less than \$20,000)	<input type="checkbox"/>	Other Real Estate	<input type="checkbox"/>	Securities
<input type="checkbox"/>	Collectibles**	<input type="checkbox"/>	Intellectual Property	<input type="checkbox"/>	Other

*Art includes paintings, sculptures, watercolors, prints, drawings, ceramics, antiques, decorative arts, textiles, carpets, silver, rare manuscripts, historical memorabilia, and other similar objects.

**Collectibles include coins, stamps, books, gems, jewelry, sports memorabilia, dolls, etc., but not art as defined above.

Note: If your total art contribution was \$20,000 or more, you must attach a complete copy of the signed appraisal. If your deduction for any donated property was more than \$500,000, you must attach a qualified appraisal of the property. See instructions.

5	(a) Description of donated property (if you need more space, attach a separate statement)	(b) If tangible property was donated, give a brief summary of the overall physical condition of the property at the time of the gift	(c) Appraised fair market value
A			
B			
C			
D			

(d) Date acquired by donor (mo., yr.)	(e) How acquired by donor	(f) Donor's cost or adjusted basis	(g) For bargain sales, enter amount received	See instructions	
				(h) Amount claimed as a deduction	(i) Average trading price of securities
A					
B					
C					
D					

Part II Taxpayer (Donor) Statement - List each item included in Part I above that the appraisal identifies as having a value of \$500 or less. See instructions.

I declare that the following item(s) included in Part I above has to the best of my knowledge and belief an appraised value of not more than \$500 (per item). Enter identifying letter from Part I and describe the specific item. See instructions. ►

Signature of taxpayer (donor) ►

Date ►

Part III Declaration of Appraiser

I declare that I am not the donor, the donee, a party to the transaction in which the donor acquired the property, employed by, or related to any of the foregoing persons, or married to any person who is related to any of the foregoing persons. And, if regularly used by the donor, donee, or party to the transaction, I performed the majority of my appraisals during my tax year for other persons.

Also, I declare that I hold myself out to the public as an appraiser or perform appraisals on a regular basis; and that because of my qualifications as described in the appraisal, I am qualified to make appraisals of the type of property being valued. I certify that the appraisal fees were not based on a percentage of the appraised property value. Furthermore, I understand that a false or fraudulent overstatement of the property value as described in the qualified appraisal or this Form 8283 may subject me to the penalty under section 6701(a) (aiding and abetting the understatement of tax liability). I affirm that I have not been barred from presenting evidence or testimony by the Office of Professional Responsibility.

Sign**Here** Signature ►

Title ►

Date ►

Business address (including room or suite no.)

Identifying number

City or town, state, and ZIP code

Part IV Donee Acknowledgment - To be completed by the charitable organization.

This charitable organization acknowledges that it is a qualified organization under section 170(c) and that it received the donated property as described in Section B, Part I, above on the following date ►

Furthermore, this organization affirms that in the event it sells, exchanges, or otherwise disposes of the property described in Section B, Part I (or any portion thereof) within 2 years after the date of receipt, it will file **Form 8282**, Donee Information Return, with the IRS and give the donor a copy of that form. This acknowledgment does not represent agreement with the claimed fair market value.

Does the organization intend to use the property for an unrelated use? ► ☐ Yes ☐ No

Name of charitable organization (donee)

Employer identification number

Address (number, street, and room or suite no.)

City or town, state, and ZIP code

Authorized signature

Title

Date

SUPPLEMENT TO FORM 1040
=====SOURCES OF COMPENSATION
=====

OWNER- SHIP	DESCRIPTION	TOTAL WAGES	FEDERAL WITHHELD	SOC. SEC. WITHHELD	MEDICARE WITHHELD

	WAGES				

S	LARCHMONT UNITED	2,592.		161.	38.
T	TIDEWATER VOLLEYBALL	1,385.		86.	20.
		-----	-----	-----	-----
	TOTAL - WAGES	3,977.		247.	58.
		=====	-----	-----	-----
	GRAND TOTAL	3,977.		247.	58.
		=====	=====	=====	=====

OWNER- SHIP	WITHHOLDING FROM WAGES	STATE WITHHELD	CITY/LOCAL WITHHELD

S	LARCHMONT UNITED		
T	TIDEWATER VOLLEYBALL	8.	
		-----	-----
	TOTAL WITHHOLDING FROM WAGES	8.	
		=====	=====

QUALIFIED DIVIDENDS
=====QUALIFIED DIVIDENDS FROM FORM 1099

T VANGUARD - INTL STOCK INDEX	868.
T VANGUARD - STOCK MKT IDX ADM	1,098.
T AMERITRADE	3,120.

SUPPLEMENT TO FORM 1040

TOTAL FORM 1099 QUALIFIED DIVIDENDS

5,086.

TOTAL TO 1040, LINE 9B

5,086.

SOURCES OF OTHER INCOME

MISC. OTHER INCOME SUBJECT TO S.E. TAX

T AMERITRADE DIVIDEND CHARGED BACK

-59.

TOTAL TO 1040, LINE 21

-59.

SEP DEDUCTION

TAXPAYER SPOUSE

AMOUNT CONTRIBUTED TO SELF-EMPLOYED SEP

NONE

EARNED INCOME

TAXPAYER - INCLUDES ALL SOURCES EXCEPT WAGES

709,392.

SPOUSE - INCLUDES ALL SOURCES EXCEPT WAGES

-4,615.

LESS: ONE HALF OF SELF-EMPLOYMENT TAX

14,994.

TOTAL EARNED INCOME FOR SEP CALCULATION

694,398.

CONTRIBUTION PERCENTAGE FOR MAXIMUM DEDUCTION

SELF-EMPLOYED SEP DEDUCTION

42,000.

TOTAL QUALIFIED PLAN, SEP, AND SIMPLE DEDUCTION

42,000.

SUPPLEMENT TO FORM 1040

SELF-EMPLOYED HEALTH INSURANCE ADJUSTMENT

SCHEDULE C ACTIVITY

ANDREW'S DREAMLAND, LLC

1. HEALTH INSURANCE PREMIUMS PAID IN CURRENT YEAR	2,820.
2. INCOME FROM THIS ACTIVITY LESS DEDUCTIONS ON FORM 1040	652,457.
3. SELF-EMPLOYED HEALTH INSURANCE DEDUCTION FOR CURRENT YEAR	2,820.

TOTAL TO 1040, LINE 29	2,820.
	=====

SUPPLEMENT TO FORM 1040

PERSONAL EXEMPTION WORKSHEET

1. IS THE AMOUNT ON FORM 1040, LINE 38 GREATER
THAN AMOUNT SHOWN ON LINE 4 BELOW FOR YOUR
FILING STATUS? IF YES, GO TO LINE 2.

2. TOTAL EXEMPTIONS MULTIPLIED BY \$ 3,200	12,800.
3. ADJUSTED GROSS INCOME	939,604.
4. FILING STATUS INCOME LIMIT	218,950.
5. LINE 3 LESS LINE 4	720,654.

IF LINE 5 IS GREATER THAN \$61,250 FOR MFS OR
LINE 5 IS GREATER THAN \$122,500 FOR OTHERS, STOP!

6. LINE 5 DIVIDED BY 2,500 (1,250 IF MFS).IF THE RESULT IS
NOT A WHOLE NUMBER, INCREASE TO THE NEXT WHOLE NUMBER.

7. LINE 6 X 0.02

8. LINE 2 MULTIPLIED BY LINE 7

9. DEDUCTION FOR EXEMPTIONS (LINE 2 LESS LINE 8)	NONE
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SUPPLEMENT SCHEDULE FOR FORM 2210

FIGURE THE PENALTY (FORM 2210, PART IV, SECTION B)

UNDERPAYMENT	BEG. DATE	END. DATE	DAYS	%	PENALTY
04/15/2005 - LINE 28, COLUMN (A)					
18,534.	04/15/2005	05/05/2005	20	6.0	61.
84.	05/05/2005	07/06/2005	62	6.0	1.
TOTAL TO FORM 2210, LINE 28, COLUMN (A)					62.
06/15/2005 - LINE 28, COLUMN (B)					
18,534.	06/15/2005	07/06/2005	21	6.0	64.
168.	07/06/2005	09/30/2005	86	6.0	2.
TOTAL TO FORM 2210, LINE 28, COLUMN (B)					66.
06/15/2005 - LINE 30, COLUMN (B)					
168.	09/30/2005	11/23/2005	54	7.0	2.
TOTAL TO FORM 2210, LINE 30, COLUMN (B)					2.
09/15/2005 - LINE 28, COLUMN (C)					
18,534.	09/15/2005	09/30/2005	15	6.0	46.
TOTAL TO FORM 2210, LINE 28, COLUMN (C)					46.
09/15/2005 - LINE 30, COLUMN (C)					
18,534.	09/30/2005	11/23/2005	54	7.0	192.
252.	11/23/2005	01/23/2006	61	7.0	3.
TOTAL TO FORM 2210, LINE 30, COLUMN (C)					195.

SUPPLEMENT SCHEDULE FOR FORM 2210

FIGURE THE PENALTY (FORM 2210, PART IV, SECTION B)

UNDERPAYMENT	BEG. DATE	END. DATE	DAYS	%	PENALTY
01/15/2006 - LINE 30, COLUMN (D)					
18,534.	01/15/2006	01/23/2006	8	7.0	28.
336.	01/23/2006	04/15/2006	82	7.0	5.
TOTAL TO FORM 2210, LINE 30, COLUMN (D)					33.

SUPPLEMENT TO SCHEDULE A

HOME MORTGAGE INTEREST NOT REPORTED ON FORM 1098

OTHER MORTGAGE INTEREST NOT REPORTED ON FORM 1098	694.
TOTAL TO SCHEDULE A, LINE 11	694.

INVESTMENT INTEREST EXPENSE

STANLEY COHEN 133-16-1683	11,000.
AMERITRADE	397.
SUBTOTAL OF INVESTMENT INTEREST EXPENSE	11,397.
LESS: DISALLOWED INVESTMENT INTEREST EXP./FORM 4952	NONE
TOTAL TO SCHEDULE A, LINE 13	11,397.

CASH CONTRIBUTIONS

OTHER CASH CONTRIBUTIONS

ELECTED AS QUALIFIED CONTRIBUTIONS	
ADJUST 8/28	2,200.
50% ORGANIZATION(S)	
NORFOLK ACADEMY	75.
FIRE DEPT	150.
CHESAPEAKE BAY FOUNDATION	1,000.
WHRO	500.
OLD DONATION CENTER	400.
SIMON WIESENTHAL	250.
INTERNATIONAL HOUSE	100.
POST 8/28	-2,200.
MISCELLANEOUS	950.
TOTAL CASH CONTRIBUTIONS BEFORE LIMITATION	3,425.
CASH CONTRIBUTION LIMITATION	NONE
TOTAL TO SCHEDULE A, LINE 15A	3,425.

SUPPLEMENT TO SCHEDULE A

NONCASH CHARITABLE CONTRIBUTIONS

NONCASH CONTRIBUTIONS FROM FORM 8283	2,100.

TOTAL NONCASH CONTRIBUTIONS BEFORE LIMITATION	2,100.
NONCASH CONTRIBUTION LIMITATION	NONE

TOTAL TO SCHEDULE A, LINE 16	2,100.
	=====

OTHER MISC. DEDUCTIONS SUBJECT TO 2% LIMIT

PARTNERSHIP, S CORPORATION AND ESTATE AND TRUST	9,648.
TAX PLANNING	725.

TOTAL TO SCHEDULE A, LINE 22	10,373.
	=====

SUPPLEMENT TO SCHEDULE A

ITEMIZED DEDUCTION WORKSHEET

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1.  SCHEDULE A, LINES 4, 9, 14, 18, 19, 26, AND 27 ..... 58,051.
2.  SCHEDULE A, LINES 4, 13, 15B, 19, AND GAMBLING AND
    CASUALTY OR THEFT LOSSES INCLUDED ON LINE 27 ..... 13,597.
3.  LINE 1 LESS LINE 2 ..... 44,454.
4.  LINE 3 MULTIPLIED BY 80% ..... 35,563.
5.  ADJUSTED GROSS INCOME ..... 939,604.
6.  $145,950 ($72,975/MARRIED FILING SEP.) ..... 145,950.
7.  LINE 5 LESS LINE 6 ..... 793,654.
8.  LINE 7 MULTIPLIED BY 3% ..... 23,810.
9.  SMALLER OF AMOUNTS ON LINES 4 OR 8 ..... 23,810.
10. TOTAL ITEMIZED DEDUCTIONS (LINE 1 LESS LINE 9) ..... 34,241.
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SUPPLEMENT TO SCHEDULE C

GROSS RECEIPTS OR SALES - SCHEDULE C, LINE 1

BUSINESS NAME: RITA A. COHEN

PARAGON RAGTIME ORCHESTRA 4,000.

TOTAL TO SCHEDULE C, LINE 1 4,000.

CAR AND TRUCK EXPENSES - SCHEDULE C, LINE 9

STANDARD MILEAGE RATE METHOD

BUSINESS NAME: RITA A. COHEN

VEHICLE 1

BUSINESS MILES	3,774.	1,887.
X	0.405	X 0.485
	1,528.	915.

STANDARD MILEAGE FOR THIS VEHICLE 2,443.

TOTAL TO SCHEDULE C, LINE 9 2,443.

SUPPLEMENT TO SCHEDULE C

OTHER EXPENSES - SCHEDULE C, PART V

BUSINESS NAME: RITA A. COHEN

PROFESSIONAL MAGAZINES, JOURNAL	19.
AUDITION EXPENSES	525.
VOICE TRAINING	865.
SHEET MUSIC	262.
COSTUMES	500.
MISCELLANEOUS	
MAKE UP AND HAIR	253.
PICTURES	100.
PIANO ACCOMPANIEST	365.
PIANO YUNING	80.
WORKSHOP	833.

TOTAL TO SCHEDULE C, LINE 48

3,802.

SUPPLEMENT TO SCHEDULE C

GROSS RECEIPTS OR SALES - SCHEDULE C, LINE 1

BUSINESS NAME: ANDREW'S DREAMLAND, LLC

UNIT B	1,400,000.
UNIT C	1,353,150.
UNIT D	1,200,000.

TOTAL TO SCHEDULE C, LINE 1

3,953,150.

CAR AND TRUCK EXPENSES - SCHEDULE C, LINE 9

STANDARD MILEAGE RATE METHOD

BUSINESS NAME: ANDREW'S DREAMLAND, LLC

VEHICLE 1

BUSINESS MILES	2,345.	1,155.
	X 0.405	X 0.485
	-----	-----
	950.	560.

STANDARD MILEAGE FOR THIS VEHICLE

1,510.

TOTAL TO SCHEDULE C, LINE 9

1,510.

SUPPLEMENT TO SCHEDULE C

OTHER COSTS - SCH. C PART III, LINE 39

=====	
BUSINESS NAME:	ANDREW'S DREAMLAND, LLC
CONSTRUCTION IN PROGRESS	491,037.
CAPITALIZED INTEREST	43,239.
COMMISSIONS	36,000.
BUILDER PROFIT AND OVERHEAD	737,722.
BANK OF AMER INT TRACED	30,342.

TOTAL TO SCHEDULE C, LINE 39	1,338,340.
	=====

SUPPLEMENT TO SCHEDULE E

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PART II, INCOME OR LOSS FROM PARTNERSHIPS AND S CORPORATIONS

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COLUMNS (F) & (G) - PASSIVE INCOME OR LOSS

K-1 NAME: VIANIX LC

DESCRIPTION	INCOME/LOSS
-----	-----
ORDINARY INCOME OR LOSS	-5,222.
LESS:	
SUSPENDED LOSS CARRYOVER	1,009.
PLUS:	
DISALLOWED PASSIVE LOSS	6,231.

ALLOWABLE INCOME/LOSS	NONE
	=====

K-1 NAME: ENVEST II LLC

DESCRIPTION	INCOME/LOSS
-----	-----
ORDINARY INCOME OR LOSS	-1,718.
PLUS:	
DISALLOWED PASSIVE LOSS	1,718.

ALLOWABLE INCOME/LOSS	NONE
	=====

SUPPLEMENT TO SCHEDULE SE

=====

TAXPAYER'S NET SELF-EMPLOYMENT INCOME
=====

NET NONFARM PROFIT OR (LOSS)

SCHEDULE C	709,451.
MISCELLANEOUS INCOME SUBJECT TO SE TAX	-59.

TOTAL NET NONFARM PROFIT OR (LOSS), SECTION B, LINE 2	709,392.
	=====

SUPPLEMENT TO FORM 6198

ACTIVITY NAME VIANIX LC

	LOSS	RATIO	DEDUCTIBLE LOSS	AT-RISK ADJUSTMENT
OPERATING LOSS	5,222.	0.9935312	5,222.	
NON-DEDUCTIBLE EXPENSE C/O	34.	0.0064688	34.	
TOTAL	5,256.	1.000	5,256.	

TOTAL DEDUCTIBLE LOSS

DEDUCTIBLE LOSS FROM FORM 6198, LINE 21 5,126.

INCOME/GAINS USED TO OFFSET ADDITIONAL LOSSES:

OTHER INCOME OR GAINS 130.

DEDUCTIBLE LOSS 5,256.

SUPPLEMENT TO FORM 6198

ACTIVITY NAME ENVEST II LLC

	LOSS	RATIO	DEDUCTIBLE LOSS	AT-RISK ADJUSTMENT
OPERATING LOSS	1,718.	0.1511526	1,718.	
DED. RELATED PORT. INC. (2%)	9,648.	0.8488474	9,648.	
TOTAL	11,366.	1.000	11,366.	

TOTAL DEDUCTIBLE LOSS

DEDUCTIBLE LOSS FROM FORM 6198, LINE 21 11,305.

INCOME/GAINS USED TO OFFSET ADDITIONAL LOSSES:

OTHER INCOME OR GAINS 61.

DEDUCTIBLE LOSS 11,366.

SUPPLEMENT TO FORM 6198AMT

ACTIVITY NAME VIANIX LC

	LOSS	RATIO	DEDUCTIBLE LOSS	AT-RISK ADJUSTMENT
ORDINARY LOSS	5,231.	0.9901571	5,231.	
NON-DEDUCTIBLE EXPENSE C/O	52.	0.0098429	52.	
TOTAL	5,283.	1.000	5,283.	

TOTAL DEDUCTIBLE LOSS

DEDUCTIBLE LOSS FROM FORM 6198AMT, LINE 21 5,153.

INCOME/GAINS USED TO OFFSET ADDITIONAL LOSSES:

OTHER INCOME OR GAINS 130.

DEDUCTIBLE LOSS 5,283.

SUPPLEMENT TO FORM 6251

LINE 29 - EXEMPTION WORKSHEET

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1.  $40,250, IF SINGLE OR HEAD OF HOUSEHOLD
    $58,000, IF MARRIED FILING JT. OR QUAL. WIDOW(ER)          58,000.
    $29,000, IF MARRIED FILING SEPARATELY

2.  ALTERNATIVE MINIMUM TAXABLE INCOME, LINE 28          915,044.

3.  $112,500, IF SINGLE OR HEAD OF HOUSEHOLD
    $150,000, IF MFJ OR QUAL. WIDOW(ER)          150,000.
    $ 75,000, IF MARRIED FILING SEPARATELY          -----

4.  LINE 2 LESS LINE 3          765,044.
5.  MULTIPLY LINE 4 BY 25%          191,261.
                                     -----
6.  EXEMPTION AMOUNT (LINE 1 LESS LINE 5)          NONE
                                     =====
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SUPPLEMENT TO FORM 6251

LINE 42 - WORKSHEET

=====

1. AMOUNT FROM FORM 6251, LINE 41	909,958.
2. LINE 1 MULTIPLIED BY 28%	254,788.
3. \$3,500 OR \$1,750 IF MARRIED FILING SEPARATELY	3,500.

4. TOTAL TO FORM 6251, LINE 42 (LINE 2 LESS LINE 3)	251,288.

=====

LINE 54 - WORKSHEET

=====

1. AMOUNT FROM FORM 6251, LINE 36	915,044.
2. LINE 1 MULTIPLIED BY 28%	256,212.
3. \$3,500 OR \$1,750 IF MARRIED FILING SEPARATELY	3,500.

4. TOTAL TO FORM 6251, LINE 54 (LINE 2 LESS LINE 3)	252,712.

=====

SUPPLEMENT TO FORM 4952

DETAIL OF INVESTMENT INTEREST EXPENSE

DESCRIPTION	CURRENT YEAR INV. INT.	PRIOR YEAR DISALLOWED INV. INT.
STANLEY COHEN 133-16-1683	11,000.	
AMERITRADE	397.	
TOTAL INVESTMENT INTEREST EXPENSE	11,397.	

SUPPLEMENT TO FORM 4952

GAIN FROM INVESTMENT PROPERTIES

	ORDINARY GAIN	SHORT TERM LOSS	GAIN	LONG TERM LOSS	GAIN
SCHEDULE D			248,886.	2,156.	
TOTAL			248,886.	2,156.	

NET GAIN - PROPERTY HELD FOR INVESTMENT - FORM 4952 LINE 4D 246,730.
=====

ELECTION TO INCLUDE QUAL. DIV. & NET CAP. GAIN AS INV. INCOME

GROSS INCOME EXCLUDING QUAL. DIV. - FORM 4952 LINE 4C	31,904.	
ORDINARY GAIN - PROPERTY HELD FOR INVESTMENT	246,730.	
TOTAL INCOME BEFORE CAPITAL GAIN		278,634.
TOTAL INVESTMENT INTEREST EXPENSES - FORM 4952 LN. 3	11,397.	
INVESTMENT EXPENSES - FORM 4952 LINE 5	9,648.	
TOTAL EXPENSES		21,045.
EXCESS TOTAL EXPENSES OVER TOTAL INCOME		NONE
QUALIFIED DIVIDENDS		5,086.
NET LONG-TERM CAPITAL GAIN - INVESTMENT PROPERTY	NONE	
NET SHORT-TERM CAPITAL LOSS - INVESTMENT PROPERTY	NONE	
NET CAPITAL GAIN		NONE
NET CAPITAL GAIN YOU MAY ELECT TO REPORT AS ORDINARY		NONE
QUALIFIED DIVIDENDS YOU MAY ELECT TO INCLUDE IN INV. INC.		NONE
NET CAPITAL GAIN ELECTED TO BE REPORTED AS ORDINARY		NONE
QUALIFIED DIVIDENDS ELECTED TO BE INCLUDED IN INV. INC.		NONE

CONTINUED...

STATEMENT 22

SUPPLEMENT TO FORM 4952

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ELECTION TO INCLUDE QUAL. DIV. & NET CAP. GAIN AS INV. INCOME (CONT'D)

TOTAL ELECTION TO BE INCLUDED IN INVESTMENT INCOME
- FORM 4952 LINE 4G

NONE
=====

SUPPLEMENT TO FORM 4952

DETAIL OF INVESTMENT INCOME MINUS EXPENSES

1. CHILD'S INCOME FROM FORM 8814		
2. INTEREST INCOME	1,578.	
3. DIVIDEND INCOME	35,221.	
4. ANNUITIES		
5. ROYALTY INCOME.....		
6. K-1 SOURCES INVESTMENT INCOME	191.	

7. GROSS INVESTMENT INCOME		36,990.
8. QUALIFIED DIVIDENDS		5,086.

9. GROSS INVESTMENT INCOME EXCLUDING QUALIFIED DIV.		31,904.
10. ORDINARY SECTION 1245, 1250 & 1254 INCOME		
11. NET CAPITAL GAIN FROM INVESTMENT PROPERTY	NONE	
12. NET GAIN FROM INVESTMENT PROPERTY	246,730.	
13. LINE 12 LESS LINE 11		246,730.
14. INVESTMENT INCOME ELECTION		NONE

15. TOTAL INVESTMENT INCOME		278,634.
16. ROYALTY EXPENSES		
17. INVESTMENT EXPENSES	9,648.	

18. TOTAL INVESTMENT EXPENSES		9,648.

19. TOTAL NET INVESTMENT INCOME		268,986.
		=====

SUPPLEMENT TO FORM 8582-CR

=====

TAX ATTRIBUTABLE TO PASSIVE INCOME - LINE 6

TOTAL TAX LIABILITY NONE

TAXABLE INCOME INCLUDING PASSIVE INCOME

LESS: NET PASSIVE INCOME FROM FORM 8582

PLUS: LOSSES FROM DISPOSITION

INCOME WITHOUT PASSIVE INCOME

LESS: TAX ON NON-PASSIVE INCOME NONE

TAX ATTRIBUTABLE TO PASSIVE INCOME, LINE 6 NONE

=====

McPHILLIPS, ROBERTS & DEANS, PLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

TOWN POINT CENTER, SUITE 1100
NORFOLK, VIRGINIA 23510

POST OFFICE BOX 1180

AMERICAN INSTITUTE OF CERTIFIED
PUBLIC ACCOUNTANTS

PAVILION CENTER, SUITE 602
VIRGINIA BEACH, VIRGINIA 23451

NORFOLK, VIRGINIA 23501-1180

VIRGINIA SOCIETY OF CERTIFIED
PUBLIC ACCOUNTANTS

(757) 640-7190

NATIONAL ASSOCIATED
CERTIFIED PUBLIC
ACCOUNTING FIRMS

FAX (757) 640-7297

ANDREW COHEN & RITA COHEN
INSTRUCTIONS FOR FILING FORM
760

2005 VIRGINIA RESIDENT INCOME TAX RETURN

SIGNATURE..

THE ORIGINAL RETURN SHOULD BE SIGNED (USE FULL NAME) AND DATED ON
PAGE 2 BY THE TAXPAYER AND SPOUSE.

OVERPAYMENT..

YOUR RETURN SHOWS A \$3,066. OVERPAYMENT. OF THIS AMOUNT, NONE WILL BE
REFUNDED TO YOU, AND \$3,066. HAS BEEN APPLIED TO YOUR 2006 ESTIMATED
TAX.

FILING..

FILE YOUR SIGNED RETURN BY MAY 1, 2006 WITH:

COMMISSIONER OF THE REVENUE
2401 COURT HOUSE DR., BLDG #1
VIRGINIA BEACH, VIRGINIA 23456

MAILING..

YOUR RETURN SHOULD BE MAILED BY EITHER REGISTERED OR CERTIFIED
MAIL, WITH THE SENDER'S RECEIPT POSTMARKED TO PROVE MAILING BEFORE
THE DUE DATE.

McPHILLIPS, ROBERTS & DEANS, PLC

CERTIFIED PUBLIC ACCOUNTANTS

MEMBERS

TOWN POINT CENTER, SUITE 1100
NORFOLK, VIRGINIA 23510

POST OFFICE BOX 1180

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760ES

2006 VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER

PAYMENT OF ESTIMATED TAX..

THE APPROPRIATE VOUCHER FORM SHOULD ACCOMPANY EACH PAYMENT AS
FOLLOWS...

VOUCHER	ON OR BEFORE-	AMOUNT
1	MAY 1, 2006	\$ NONE
2	JUNE 15, 2006	\$ 2,934.
3	SEPTEMBER 15, 2006	\$ 3,000.
4	JANUARY 16, 2007	\$ 3,000.

		8,934.
OVERPAYMENT OF 2005 INCOME TAX CREDITED		
AGAINST 2006 TAX		3,066.

TOTAL 2006 ESTIMATED TAX PAYMENTS		\$ 12,000.
ESTIMATED INCOME TAX TO BE WITHHELD IN 2006 ...		8.
ESTIMATED CREDITS		-----
TOTAL ESTIMATE OF 2006 INCOME TAX		\$ 12,008.
		=====

FILING..

THE FIRST VOUCHER, TOGETHER WITH YOUR CHECK, SHOULD BE FILED WITH:

COMMISSIONER OF THE REVENUE
2401 COURT HOUSE DR., BLDG #1
VIRGINIA BEACH, VIRGINIA 23456-9002

ALL REMAINING VOUCHERS SHOULD BE FILED WITH:

COMMISSIONER OF THE REVENUE
2401 COURT HOUSE DR.
VIRGINIA BEACH, VIRGINIA 23456-9018YOUR SOCIAL SECURITY NUMBER AND "2006 ESTIMATED TAX"
SHOULD BE INDICATED ON EACH CHECK. CHECKS SHOULD BE MADE
PAYABLE TO THE TREASURER (CITY OR COUNTY).

2006 ESTIMATED INCOME TAX WORKSHEET FOR INDIVIDUALS**PART I - COMPUTE YOUR ESTIMATED 2006 VIRGINIA INCOME TAX**

See the instruction book for the income tax return you will file to determine the amounts for lines 1 through 4.

1. Expected Virginia ADJUSTED GROSS INCOME subject to tax in 2006 (includes the age deduction plus additions to and subtractions from federal adjusted gross income)

See Section I on page 1 to see if you are required to file Form 760ES 1

- 2a If you will itemize deductions on your 2006 federal return, enter the estimated total of those deductions,

less state and local tax (Fixed Date Conformity adjustments should be made where applicable). 2a

OR

or

- 2b If you will not itemize deductions, enter the standard deduction (
- updated**
-) amount for your filing status

Single: \$3,000, Married, filing joint or combined return: \$6,000, Married, filing separately: \$3,000 2b

3. Expected amount of qualifying child and dependent care expenses 3

4. Personal exemptions (Personal exemptions X \$900. Exemptions for "65 or over" & "Blind" X \$800) 4

5. Add line 2a OR line 2b, line 3 and line 4 5

6. ESTIMATED Virginia TAXABLE INCOME (line 1 less line 5) 6

7. Virginia INCOME TAX for amount on Line 6 (See Tax Rate Schedule on page 2, Section III) 7

8. TAX ADJUSTMENTS (See Tax Credits and Adjustments on page 2, Section III) 8

9. YOUR ESTIMATED 2006 VIRGINIA INCOME TAX (line 7 less line 8) 9

10. TOTAL ESTIMATED 2006 VIRGINIA INCOME TAX (line 9, column A plus column B) 10

See Section I on page 1 before continuing to see if you are required to make estimated income tax payments.**A** SPOUSE USE
ONLY when using
filing Status 4 on
Form 760PY**B** YOURSELF
Use for all
other filers

228,658.

17,234.

3,200.

20,434.

208,224.

11,715.

11,715.

11,715.

PART II - COMPUTE YOUR ESTIMATED INCOME TAX PAYMENTS

11. Estimated 2006 Virginia income tax (Enter amount from line 10 above) 11 11,715.

12. Amount you estimate will be withheld from your wages for the year 12 8.

13. Estimated income tax due (line 11 less line 12) "ROUNDED." 13 12,000.

14. Enter the number of payments required (See Section II on page 1 or the Payment Schedule below) 14 4

- 15.
- INSTALLMENT PAYMENT AMOUNT.**
- Divide the amount on line 13 by the number of payments on line 14.

(If you had a 2005 overpayment credit, subtract the amount of the overpayment credit that you are applying to this installment.) Enter the amount here and on Form 760ES. **Attach your check or money order for this amount*** . 15*To pay electronically, see our web site **www.tax.virginia.gov**. Use the estimated tax payment record section on page 4 to record your tax payments.**PAYMENT SCHEDULE**The estimated income tax return and payment of an individual, other than a self-employed farmer, fisherman, or merchant seaman is to be filed on or before May 1 of the taxable year, unless the requirements to file are not met until *after* April 15. Use the table below to determine the number and amount of each installment payment. (Fiscal year filers substitute the corresponding fiscal year months for the months specified in this table.)

IF THE REQUIREMENTS ARE FIRST MET IN THE TAXABLE YEAR-	NUMBER OF PAYMENTS REQUIRED	FILE FORM 760ES ON OR BEFORE	AND USE VOUCHER NUMBER	THE FOLLOWING PERCENTAGES OF THE ESTIMATED TAX ARE TO BE PAID ON OR BEFORE -			
				May 1	June 15	September 15	January 15
on or before April 15th	4	May 1, 2006	1	25%	25%	25%	25%
after April 15th and before June 2nd	3	June 15, 2006	2	• • • • •	33 1/3%	33 1/3%	33 1/3%
after June 1st and before Sept. 2nd	2	Sept. 15, 2006	3	• • • • •	• • • • •	50%	50%
after Sept. 1st and before Dec. 31st	1	Jan. 15, 2007	4	• • • • •	• • • • •	• • • • •	100%

5B5601 3.000

1062

2006 FORM 760ES/CG - Voucher 1(DOC ID 762)
VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR
INDIVIDUALS

DUE DATE: 05/01/06

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

NONE

Your account number

Spouse's account number

**Check here if this is your first payment for
this taxable year.**ANDREW COHEN & RITA COHEN
3750 JEFFERSON BOULEVARD

FISCAL YEAR FILERS: BEGINNING MONTH:

VIRGINIA BEACH, VA 23455

— Do not write below this line. —

Daytime Phone Number

7574608625

5B5602 2.000

1062

2006 FORM 760ES/CG - Voucher 2

(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR
INDIVIDUALS

DUE DATE: 06/15/06

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

2934.

Your account number

Spouse's account number

**Check here if this is your first payment for
this taxable year.**

FISCAL YEAR FILERS: BEGINNING MONTH:

ANDREW COHEN & RITA COHEN
3750 JEFFERSON BOULEVARD

VIRGINIA BEACH, VA 23455

— Do not write below this line. —

Daytime Phone Number

7574608625

5B5602 2.000

1062

2006 FORM 760ES/CG - Voucher 3
(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR
INDIVIDUALS

DUE DATE: 09/15/06

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

3000.

Your account number

Spouse's account number

**Check here if this is your first payment for
this taxable year.**

FISCAL YEAR FILERS: BEGINNING MONTH:

ANDREW COHEN & RITA COHEN
3750 JEFFERSON BOULEVARD

VIRGINIA BEACH, VA 23455

— Do not write below this line. —

Daytime Phone Number

7574608625

5B5602 2.000

1062

2006 FORM 760ES/CG - Voucher 4
(DOC ID 762)

VIRGINIA ESTIMATED INCOME TAX PAYMENT VOUCHER FOR
INDIVIDUALS

DUE DATE: 01/16/07

First time filers or address
change check here

LOCALITY NO.

FOR OFFICE USE

810

Amount of payment

3000.

Your account number

Spouse's account number

**Check here if this is your first payment for
this taxable year.**

FISCAL YEAR FILERS: BEGINNING MONTH:

ANDREW COHEN & RITA COHEN
3750 JEFFERSON BOULEVARD

VIRGINIA BEACH, VA 23455

— Do not write below this line. —

Daytime Phone Number

7574608625

Pg. 87 of 114
2006 ESTIMATED INCOME TAX WORKSHEET
For Estates and Trusts

1	Expected federal taxable income of the estate or trust	1		
2	Fiduciary's share of Virginia modifications	2		
3	Estimated Virginia taxable income (line 1 less line 2)	3		
4	Virginia income tax for amount on line 3 (See Section III)	4		
5	Tax credits (See Section III)	5		
6	ESTIMATE OF THE FIDUCIARY OR ESTATE INCOME TAX (line 4 less line 5)	6		

See Section I on page 1 to see if you meet the estimated tax filing requirements. If you do, enter the result of line 6 above on line 11 of the estimated income tax worksheet on page 3, then complete the rest of the worksheet to determine the amount of your installment payment.

IMPORTANT:

Before filing the estimated income tax voucher, verify that the federal employer identification number of the estate or trust is in the "Your Social Security Number or FEIN" block. **Do not enter a social security number.**

2006 ESTIMATED TAX PAYMENT RECORD

PAYMENT MADE WITH	DATE	CHECK OR MONEY ORDER NO.	CHECK OR MONEY ORDER PAYMENT AMOUNT	OVERPAYMENT CREDIT APPLIED	TOTAL AMOUNT PAID
VOUCHER 1			NONE	3,000.	3,000.
VOUCHER 2			2,934.	66.	3,000.
VOUCHER 3			3,000.		3,000.
VOUCHER 4			3,000.		3,000.
TOTALS			8,934.	3,066.	12,000.



ANDREW COHEN
RITA COHEN
3750 JEFFERSON BOULEVARD

VIRGINIA BEACH VA 23455

Filing Status: 2 Head of Household:
Exemptions Dependents Total 65 and over Blind Total
Yourself 1 2 4
Spouse 1

Vendor ID: 1062W 1062

1. Fed Adj Gross Income 1. 939604.

2. Additions, see pg 2, line 3 2.

3. Subtotal 939604.

4a. Age Deduction - You 4a.

4b. Age Deduction - Spouse 4b.

5. Soc Sec & Tier 1 Railroad 5.

6. State Inc Tax Overpayment 6. 6944.

7. Other Subtractions, see pg 2, line 7 7. 4002.

8. Subtotal Subtractions 8. 10946.

9. Total VAGI 928658.

10a. Federal Sch. A Itemized Deductions 34241.

10b. State/Local Income Tax 10b. 17007.

10. Deductions 10. 17234.

11. Exemptions 3600.

12. Child/Dependent Care 12.

13. Subtotal 20834.

14. VA Taxable Income 907824.

15. Tax Amt. 51942.

16. Spouse Tax Adjustment 16.

Name or Filing Change: Accelerated Refund:

Address Change: Amended: NOL:

Virginia Return Not Filed Last Year: Locality: 810

Your SSN COHE

Spouse's SSN COHE

16a. Your VAGI 16a. 931900.

16b. Spouse's VAGI 16b. -3242.

17. Net Tax 51942.

18a. Your Withholding 18a. 8.

18b. Spouse's Withholding 18b.

19. Estimated Payments 19. 15000.

20. Extension Payments 20. 5000.

21. Credit for Low Income 21.

22. Credit tax paid another state 22.

23. Other Credits 23. 35000.

24. Total Payments /Credits 55008.

25. Tax you Owe 25.

26. Overpayment Amount 26. 3066.

27. Amount to Credit to Next Year's Tax 27. 3066.

28. Adjustments/Contributions 28.

Amount You Owe:

Paid by Credit Card

Refund:

Bank Routing Number

Bank Account Number



ANDREW

COHEN

ADDITIONAL FILING INFORMATION

Farming/Fishing,
Merchant Seaman:Coalfield
EnhancementTaxpayer
Deceased:Fixed Date
Conformity:Dependent on
another's return:Overseas
when due:

Preparer Info 541921942

2

Phone
You 7574608625

Spouse

Additions - SCH ADJ/CG - Part 1

1. Interest on obligations
of other state 1.
2. Other Additions:
 - a. Fixed Date Conformity 2a.
 - 2b.
 - 2c.

3. Total Additions: 3.

Subtractions

4. Income from obligations
or securities of the U.S. 4.
5. Disability Income
reported as wages 5.
6. Other:
 - a. Fixed Date Conformity 6a. 2.
 - 00 6b. 4002.
 - 6c. 2
 - 6d.

SEE STATEMENT

7. Total Subtractions: 4002.

Dept of Taxation can discuss
my return with my preparer.

X

I (We), the undersigned, declare under penalty of law that I (we) have examined this
return and to the best of my (our) knowledge, it is a true, correct and complete return.

Your Signature _____ Date _____

Spouse's Signature _____ Date _____

File by May 1, 2006

SUMMARY OF ADJUSTMENTS (from SCH ADJ/CG Part 2)

Total Additions, Penalty and Interest

Addition from 760C OR 760F

Consumer's Use Tax

Total Voluntary Contributions

Spouse's Name - Filing Status 3 Only

Tax Credit for Low Income Individuals

- | 8. Exemption Information | Social Security
Number | VAGI |
|--|---------------------------|------|
| a. | | |
| b. | | |
| c. | | |
| d. | | |
| e. | | |
| f. | | |
| g. Total Family VAGI | 8g. | |
| 9. Total Exemptions | 9. | |
| 10. Exemption total on this return | | |
| 11. Line 10 multiplied by \$300 | | |
| 12. Credit (Lesser of Line 11
above or Page 1, Line 17) | | |

AGE DEDUCTION DETAILS

You

Spouse

PAID TAX PREPARER INFORMATION

Tax Preparer FEIN/PTIN/SSN

Filing Election

Preparer Phone Number

7576407190

Preparer
Signature _____ Date _____MCPHILLIPS, ROBERTS & DEANS, PLC
150 BOUSH STREET, SUITE 1100
NORFOLK, VA 23510



ANDREW

COHEN

**Credit for Tax Paid to Another State**

25. Other Voluntary Contributions

Border State Rule

25a.

13a. Enter the filing status claimed on the
other state's tax return.

13a.

25b.

13b. Enter the number below to identify the
person claiming the credit

1. You 2. Spouse 3. Joint

13b.

25c.

25d.

13. Qualifying taxable income on which
the other state's tax is based 13.

26. Total Adjustments

14. Virginia Taxable Income

14.

15. Qualifying tax owed to the other state 15.

a. Name of state:

15a.

16. Virginia Income Tax

16.

17. Income percentage

17.

18. Virginia Income Tax multiplied
by Income percentage

18.

19. Credit Allowed

19.

Adjustments to Amount of Tax

20. Addition to Tax

20.

a. Addition from Form 760C

b. Addition from Form 760F

21. Penalty

21.

a. Late Filing/Payment
Penalty

b. Extension Penalty

22. Interest

22.

23. Consumer's Use Tax

23.

24. Voluntary Contributions
from overpaid taxes

24a.

24b.

School Foundation Contributions

Amended Returns27. Amount paid with original
return, plus additional tax
paid after it was filed

27.

28. Add line 27 from above
and line 24 from Form 760,
enter here

28.

29. Overpayment, if any, as
shown on original return
or as previously adjusted

29.

30. Subtract line 29 from line 28

30.

31. Tax You Owe

31.

32. Tax You Overpaid

32.

**Credit for Political Contributions
From Part XXIII, of Schedule CR**105. Enter 50% of the amount of eligible
political contributions

106. Credit allowable this year

If the Credit for Political Contributions is the **ONLY**
credit claimed on Schedule CR, you are not required
to send the Schedule CR with your return.**AVOID DELAYS.** If this schedule contains return information always submit with your return.

2005 Virginia Schedule FED

Pg 91 of 114



ANDREW COHEN
 RITA COHEN
 3750 JEFFERSON BOULEVARD

VIRGINIA BEACH

23455

810

SCHEDULE C, SCHEDULE C-EZ and/or SCHEDULE F INFORMATION

1. Schedule Name	First Schedule Info. C	Second Schedule Info. C
2. Gross Receipts or Sales	4000.	3953150.
3. Depreciation / expense deduction		
4. Business Activity Code	711510	236100
5. Business Locality Code		
6. Car and truck expenses	2443.	1510.
7. Inventory at end of year		NONE
8. Number of miles you used your vehicle for: Business	5661	3500
9. Number of miles you used your vehicle for: Commuting	NONE	NONE
10. Number of miles you used your vehicle for: Other	6839	6500

SCHEDULE 2106 and/or SCHEDULE 2106-EZ INFORMATION

11. Number of miles you used your vehicle for: Business	5661	3500
12. Number of miles you used your vehicle for: Commuting	NONE	NONE
13. Number of miles you used your vehicle for: Other	6839	6500
14. Percent of business use of vehicle: Vehicle 1	4529	3500
15. Percent of business use of vehicle: Vehicle 2		

SCHEDULE 4562 INFORMATION

16. Property Used more than 50% in a qualified business use:
 Type of property

17. Date placed in service
 18. Business/investment use percentage

19. Cost or other basis

20. Depreciation deduction

21. Elected section 179 cost

22. Business Locality Code

1062
 5B5624 1.000

TD5204 2YVG 04/05/2006 22:32:51 V05-5.5A 7444

Report all W2's and 1099's with Virginia Withholding



ANDREW

COHEN

RITA

COHEN

Your/ Spouse SSN	You/ Spouse	Virginia Withholding	Employer FEIN	Virginia Account Number	Virginia Wages, tips, other comp.
	1	8.	54		1385.
	2		54		2592.

Total Virginia Withholding:

SSN

VA Withholding

YOU

8.

SPOUSE

TOTAL NUMBER OF W2'S AND 1099'S

03

AVOID DELAYS in processing your return! Be sure to enter all information including Employer's FEIN.

**2005
Schedule CR****CREDIT COMPUTATION SCHEDULE - See Page 6 for required attachments.
Attach this to your return. See instructions for other required attachments.**

ANDREW COHEN & RITA COHEN

PART I - MAXIMUM NONREFUNDABLE CREDITS

- 1 Enter the total tax computed on your return less the total of Spouse Tax Adjustment, Credit for Low Income Families and Credit for Tax Paid to Another State. The maximum nonrefundable credits allowable on line 107 of Schedule CR may not exceed this amount. 1

51942.

PART II - ENTERPRISE ZONE ACT CREDIT

- 2 Credit allowable this year from Form 301 (attach Form 301) 2

PART III - NEIGHBORHOOD ASSISTANCE ACT CREDIT

- 3 Authorized amount of Neighborhood Assistance Act Credit 3 _____
4 Carryover credit from prior year(s) [attach computation] 4 _____
5 Add line 3 and line 4 5 _____

- 6 Credit allowable this year: Line 5 or balance of maximum credit available, whichever is less 6
7 Carryover credit for 2006: Line 5 less line 6 (applicable only if within 5 year carryover period) 7 _____

PART IV - RECYCLABLE MATERIALS PROCESSING EQUIPMENT CREDIT

- 8 Enter 10% of qualifying recyclable equipment cost 8 _____
9 Carryover credit from prior year(s) [attach computation] 9 _____
10 Add line 8 and line 9 10 _____
11 Enter 40% of tax per return 11 _____

- 12 Maximum recyclable materials processing equipment credit. Line 10 or line 11, whichever is less 12 _____
13 Credit allowable this year: Line 12 or balance of maximum credit available, whichever is less 13
14 Carryover credit for 2006: Line 10 less line 13 (applicable only if within 10 year carryover period) 14 _____

PART V - CONSERVATION TILLAGE EQUIPMENT CREDIT

- 15 Enter 25% of qualifying property cost or \$4,000, whichever is less 15 _____
16 Carryover credit from prior year(s) [attach computation] 16 _____
17 Add line 15 and line 16 17 _____
18 Credit allowable this year: Line 17 or balance of maximum credit available, whichever is less 18
19 Carryover credit for 2006: Line 17 less line 18 (applicable only if within 5 year carryover period) 19 _____

PART VI - FERTILIZER AND PESTICIDE APPLICATION EQUIPMENT CREDIT

- 20 Enter 25% of current qualifying equipment cost or \$3,750, whichever is less 20 _____
21 Carryover credit from prior year(s) [attach computation] 21 _____
22 Add line 20 and line 21 22 _____
23 Credit allowable this year: Line 22 or balance of maximum credit available, whichever is less 23
24 Carryover credit for 2006: Line 22 less line 23 (applicable only if within 5 year carryover period) 24 _____

PART VII - RENT REDUCTION PROGRAM CREDIT

- 25 Enter 50% of qualifying rent reductions 25 _____
26 Carryover credit from prior year(s) [attach computation] 26 _____
27 Add line 25 and line 26 27 _____
28 Credit allowable this year: Line 27 or balance of maximum credit available, whichever is less 28
29 Carryover credit for 2006: line 27 less line 28 (applicable only if within 5 year carryover period) 29 _____

See Page 6 for required attachments.



ANDREW COHEN & RITA COHEN

PART VIII - VEHICLE EMISSIONS TESTING EQUIPMENT, CLEAN-FUEL VEHICLE AND CERTAIN REFUELING PROPERTY CREDITS**Clean-fuel vehicle, certain refueling property and qualified electric vehicle credit**

30a **Hybrid vehicle** - Enter 10% of the deduction claimed on your 2005 federal return for a hybrid vehicle, not to exceed \$150 30a _____ make & model: _____

30b **Qualifying Electric Vehicle** - Enter 10% of the cost used to compute the credit under IRC § 30 for qualified electric vehicles 30b _____

30c **Clean fuel & certain refueling property** - Enter 10% of the federal § 179A deduction for clean fuel and certain refueling properties 30c _____

31 Carryover the credit from prior year(s) [attach computation] 31 _____

32 Add lines 30a, 30b, 30c and line 31 32 _____

33 Line 32 or balance of maximum credit available, whichever is less 33 _____ ★

34 Carryover credit for 2006: Line 32 less line 33 (applicable only if within 5 year carryover period) 34 _____

Vehicle emissions testing equipment credit

35 Enter 20% of the purchase or lease price paid during the year for qualified vehicle emissions testing equipment 35 _____

36 Carryover credit from prior year(s) [attach computation] 36 _____

37 Add line 35 and line 36 37 _____

38 Enter the amount from line 37 or the balance of maximum credit available, whichever is less 38 _____ ★

39 Carryover credit for 2006: Line 37 less line 38 (only if within 5 year carryover period) 39 _____

PART IX - MAJOR BUSINESS FACILITY JOB TAX CREDIT

40 **Credit allowable this year from Form 304** 40 _____ ★

41 Carryover credit for 2006. Compute on Form 304 if within the 10 year carryover period 41 _____

PART X - FOREIGN SOURCE RETIREMENT INCOME TAX CREDIT

42 Qualifying taxable income on which the tax in the foreign country is based 42 _____

43 Virginia taxable income. Enter amount from line 14 of Form 760, or line 15 of Form 760PY 43 907824.

44 Qualifying tax paid to the foreign country. Enter name of country: 44 _____

45 Virginia income tax. Line 17 of Form 760 or line 17 of Form 760PY 45 51942.

46 Income percentage. Divide line 42 by line 43. Compute to one decimal place, not to exceed 100%. For example, 0.3163 becomes 31.6% 46 _____

47 Multiply line 45 by line 46 47 _____

48 **Credit allowable this year:** Enter the lesser of line 44 or line 47, not to exceed the balance of maximum credit available 48 _____ ★

PART XI - HISTORIC REHABILITATION TAX CREDIT

49 Enter the amount of eligible expenses (attach certificate) 49 _____

50 Multiply the amount on line 49 by 25% 50 _____

51 Carryover credit from prior year(s) [attach computation] 51 _____

52 Add line 50 and line 51 52 _____

53 **Credit allowable this year:** Enter the amount from line 52 or the balance of maximum credit available, whichever is less 53 _____ ★

54 Carryover credit for 2006: Line 52 less line 53. (10 year carryover period) 54 _____

See Page 6 for required attachments.



ANDREW COHEN & RITA COHEN

PART XII - DAY-CARE FACILITY INVESTMENT TAX CREDIT

55 Enter 25% of eligible expenses, not to exceed \$25,000 55 _____

56 Carryover credit from prior year(s) [attach computation] 56 _____

57 Add line 55 and line 56 57 _____

58 **Credit allowable this year:** Enter the amount from line 57 or the balance of maximum credit available, whichever is less 58 _____

59 Carryover credit for 2006: Line 57 less line 58. (3 year carryover period. See instructions for limitations) 59 _____

PART XIII - LOW-INCOME HOUSING CREDIT

60 Enter allowable credit (attach certification form) 60 _____

60a Carryover credit from prior year(s) [attach computation] 60a _____

60b Add line 60 and line 60a 60b _____

61 **Credit allowable this year:** Enter amount from line 60b or the balance of maximum credit available, whichever is less 61 _____

62 Carryover credit for 2006: Line 60b less line 61 (5 year carryover period) 62 _____

PART XIV - AGRICULTURAL BEST MANAGEMENT PRACTICES TAX CREDIT

63 Enter 25% of qualified expenditures, not to exceed \$17,500 (attach certificate) 63 _____

64 Carryover credit from prior year(s) [attach computation] 64 _____

65 Add line 63 and line 64 65 _____

66 **Credit allowable this year:** Enter amount from line 65 or the balance of maximum credit available, whichever is less 66 _____

67 Carryover credit for 2006: Line 65 less line 66. (5 year carryover period.) 67 _____

PART XV - QUALIFIED EQUITY AND SUBORDINATED DEBT INVESTMENTS TAX CREDIT

68 Enter the amount of qualified equity and subordinated debt investments tax credit authorized by the Virginia Department of Taxation 68 _____

69 Carryover credit from prior year(s) [attach computation] 69 _____

70 Add line 68 and line 69 70 _____

71 **Credit allowable this year:** Enter the amount on line 70 or the balance of maximum credit available, whichever is less 71 _____

72 Carryover credit for 2006: Line 70 less line 71 (15 year carryover period) 72 _____

PART XVI - WORKER RETRAINING TAX CREDIT

73 Enter amount of worker retraining tax credit authorized by the Virginia Department of Taxation. 73 _____

74 Carryover credit from prior year(s) [attach computation] 74 _____

75 Add line 73 and line 74 75 _____

76 **Credit allowable this year:** Enter the amount from line 75 or the balance of maximum credit available, whichever is less 76 _____

77 Carryover credit for 2006: Line 75 less line 76 (3 year carryover period) 77 _____

PART XVII - WASTE MOTOR OIL BURNING EQUIPMENT CREDIT

78 Enter 50% of the purchase price paid during the taxable year for equipment used exclusively for burning waste motor oil at your facility 78 _____

79 **Credit allowable this year:** Enter the amount from line 78, up to \$5,000 not to exceed balance of maximum credit available 79 _____

See Page 6 for required attachments.



ANDREW COHEN & RITA COHEN

**PART XVIII - CREDIT FOR EMPLOYERS HIRING RECIPIENTS OF TEMPORARY ASSISTANCE
FOR NEEDY FAMILIES****NOT FUNDED FOR 2005****PART XIX - CREDIT FOR EMPLOYERS OF DISABLED INDIVIDUALS**

85 **EXPIRED 12/31/2002** 85 XXXXXXXXXXXXXXXXXX

86 Carryover credit from prior year(s) [attach computation] 86 _____

87 Add line 85 and line 86 87 _____

88 **Credit allowable this year:** Enter the amount from line 87 or the
balance of maximum credit available, whichever is less 88 _____

89 **EXPIRED 12/31/2004** 89 XXXXXXXXXXXXXXXXXX

PART XX - HOME ACCESSIBILITY FEATURES FOR THE DISABLED TAX CREDIT

90 Enter the amount of the Home Accessibility Features for the Disabled
tax credit authorized by the Virginia Department of Taxation 90 _____

91 Carryover credit from prior year(s) [attach computation] 91 _____

92 Add line 90 and line 91 92 _____

93 **Credit allowable this year:** Enter the amount on line 92
or the balance of maximum credit available, whichever is less 93 _____

94 Carryover credit for 2006: line 92 less line 93
(5 year carryover period) 94 _____

PART XXI - RIPARIAN WATERWAY BUFFER CREDIT

95 Enter the amount of Riparian Waterway Buffer tax credit
authorized by the Virginia Department of Forestry (attach
certification) 95 _____

96 Carryover credit from prior year(s) [attach computation] 96 _____

97 Add line 95 and line 96 97 _____

98 **Credit allowable this year:** Enter the amount on line 97
or the balance of maximum credit available, whichever is less 98 _____

99 Carryover credit for 2006: Line 97 less line 98
(5 year carryover period) 99 _____

PART XXII - LAND PRESERVATION TAX CREDIT

100 Enter the credit amount originating in 2005 or the amount of
credit transferred to you in 2005 100 35000.

101 Carryover credit from prior year(s) [attach computation] 101 _____

101a Add line 100 and line 101 101a 35,000.

101b Enter total credit transferred to others in 2005 101b _____

102 Subtract line 101b from line 101a 102 35000.

103 **Credit allowable this year:** Enter the amount from line 102
or the balance of maximum credit available, whichever is less.
Each credit holder cannot claim more than \$100,000 per credit. 103 35000.

104 Carryover credit for 2006: line 102 less line 103
(5 year carryover period) 104 _____

See Page 6 for required attachments.



ANDREW COHEN & RITA COHEN

**PART XXIII - POLITICAL CONTRIBUTIONS CREDIT**

105 Enter 50% of the amount of eligible political contributions subject to
a limit of \$25 for individuals or \$50 for married filing jointly . . 105 _____

106 **Credit allowable this year:** Enter the amount on line 105
or the balance of maximum credit available, whichever is less 106

PART XXIV - TOTAL NONREFUNDABLE CREDITS

107 Add lines 2, 6, 13, 18, 23, 28, 33, 38, 40, 48, 53,
58, 61, 66, 71, 76, 79, 83, 88, 93, 98, 103, and 106. If this
amount is larger than the amount on line 1, you have
claimed excessive nonrefundable credits. 107 35000. ●

PART XXV - COALFIELD EMPLOYMENT ENHANCEMENT TAX CREDIT

108 100% coalfield employment enhancement tax credit
from line 1 of your 2005 Schedule 306B 108 ●

108a 100% coalfield employment enhancement tax credit
from line 2 of your 2005 Schedule 306B 108a ●

109 Full 2002 credit: Enter amount from your 2005 Form 306, line 12a 109 ●

109a Full 1996 credit: Enter amount from your 2005 Form 306, line 12b 109a ●

110 New 2002 85% credit: Enter amount from your 2005 Form 306, line 13a 110 ●

110a 1996 90% coalfield credit: Enter amount from your 2005 Form 306, line 13b 110a ●

111 Total 2002 & 1996 coalfield employment enhancement tax credit
allowable this year: Add line 109, line 109a, line 110 and line 110a 111 ●

112 2005 coalfield employment enhancement tax credit earned to
be used when completing your 2008 return:
Enter the amount from your 2005 Form 306, line 11 112 ●

PART XXVI - TOTAL REFUNDABLE CREDITS

113 Refundable real property enterprise zone act credit
from Form 301 113 ★

114 Refundable total coalfield employment enhancement
tax credit from line 111 114 ●

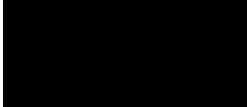
115 Enter the total of line 113 and line 114 115 ●

PART XXVII - TOTAL CURRENT YEAR CREDITS

116 Total credits allowable this year. Enter the total of line 107
and line 115 here and on line 23 of form 760, line 18g of form 760PY or
line 19g of form 763 116 35000. ●

760C

UNDERPAYMENT OF VIRGINIA
ESTIMATED TAX BY INDIVIDUALS, ESTATES AND TRUSTS 2005
Attach this form to Form 760, 763, 760PY or 770FISCAL YEAR FILERS: Enter beginning date _____, 20____, ending date _____, 20____, and check here ☐

First Name, Middle Initial and Last Name (of Both if Joint) - OR - Name of Estate or Trust ANDREW COHEN & RITA COHEN	Your Social Security Number or FEIN 
If Estate or Trust, Name and Title of Fiduciary	

PART I - COMPUTE YOUR UNDERPAYMENT

1. 2005 income tax liability after Spouse Tax Adjustment and nonrefundable credits. (If \$150 or less, you are not required to file Form 760C) 1. 16,942.
2. Enter 90% of the amount shown on line 1 2. 15,248.
3. 2004 income tax liability after Spouse Tax Adjustment and nonrefundable credits. 3. _____
4. Enter the amount from line 2 or line 3, whichever is less 4. 15,248.
5. Enter the number of installment periods for which you were liable to make payments 5. 4

LINE 6 THROUGH 14: COMPLETE EACH LINE ACROSS ALL COLUMNS BEFORE CONTINUING TO NEXT LINE

	A	B	C	D
	May 1, 2005	June 15, 2005	Sept. 15, 2005	Jan. 15, 2006
6. Due dates of installment payments				
7. Tax Liability. Divide the amount on line 4 by the number of installments reported on line 5 and enter the result in the appropriate columns	3,812.	3,812.	3,812.	3,812.
8. Enter the income tax withheld for each installment period	2.	2.	2.	2.
9. Enter the overpayment credit from your 2004 income tax return	NONE			
10. Enter the amount of any timely payment made for each installment period in the appropriate column. Do not enter any late payments	NONE	NONE	11,250.	3,750.
11. Underpayment or [Overpayment]. Subtract lines 8, 9 and 10 from line 7. (See instructions for overpayment)	3,810.	3,810.	-7,440.	60.
12. OTHER PAYMENTS. Enter the payments from the Late Payment/Overpayment Table below, beginning with the earliest payment recorded. Do not enter more than the underpayment in any column. AMOUNT				
(a) Date of first payment _____ / _____ / _____	3,810.			
(b) Date of second payment _____ / _____ / _____				
(c) Date of third payment _____ / _____ / _____				
(d) Date of fourth payment _____ / _____ / _____				
13. Enter the total timely payments made as of each installment due date from lines 8, 9, 10 and 12 (for example, in Column A enter all payments made by May 1, 2005)	3,812.	2.	11,252.	3,752.
14. Subtract line 13 from line 7. If the sum of all underpayments (do not include any OVERPAYMENTS) reported is \$150 or less, stop here; you are not subject to an addition to tax. If your underpayments total more than \$150, proceed to Part II		3,810.		60.

CONTINUED ON BACK ►

LATE PAYMENT / OVERPAYMENT TABLE (see instructions for lines 11 and 12)

Date of Payment _____ / _____ / _____ Date of Payment _____ / _____ / _____ Date of Payment _____ / _____ / _____ Date of Payment _____ / _____ / _____

Payment Amount \$ _____ Payment Amount \$ _____ Payment Amount \$ _____ Payment Amount \$ _____

FORM 760C
(2005)

PART II - EXCEPTIONS THAT VOID THE ADDITION TO TAX

15. Total amount paid and withheld from January 1, 2005 through the installment date indicated
16. Exception 1: Prior year's tax. (Multiply the 2004 tax by the percentage in each column.)
17. Exception 2: Tax on prior year's income using the 2005 rates and exemptions. (Multiply the 2004 tax by the percentage in each column.)

A	B	C	D
May 1, 2005	June 15, 2005	Sept. 15, 2005	Jan. 15, 2006
3,812.	3,814.	15,066.	18,818.
25%	50%	75%	100%
25%	50%	75%	100%

Exception 3 Worksheet - Tax On Annualized 2004 Income Use the formula below to compute the amount on lines 18a, b and c for each column.

Lines 18a, b and c: April 30 column: Multiply the actual amount for the period ended April 30, 2005, by 3.
May 31 column: Multiply the actual amount for the period ended May 31, 2005, by 2.4.
August 31 column: Multiply the actual amount for the period ended August 31, 2005, by 1.5.

From January 1 to:	April 30	May 31	August 31
18a. Annualized Virginia adjusted gross income (VAGI) for each period	928,658.	928,658.	928,658.
b. Compute the annualized itemized deductions using the formula above OR enter the full standard deduction in each column if you did not claim itemized deductions	17,234.	17,234.	17,234.
c. Compute the annualized child and dependent care expenses deduction for each period			
d. TOTAL dollar amount of exemptions claimed on your return	3,600.	3,600.	3,600.
e. Virginia taxable income. Subtract lines 18b, c and d from line 18a	907,824.	907,824.	907,824.
f. Virginia tax. Enter the Virginia income tax on the amount(s) shown on line 18e above.	51,942.	51,942.	51,942.
g. Multiply line 18f by the percentage shown for each period	22.5%	45%	67.5%
	11,687.	23,374.	35,061.

Note

Estates and trusts should use end dates of March 31, April 30 and July 31.

Note

Exceptions 3 and 4 do not apply to the fourth installment period.

Exception 4 Worksheet - Tax On 2005**Income Over a 4, 5 And 8 Month Period***

* 3, 4 and 7 months for estates & trusts

From January 1 to:	April 30	May 31	August 31
19a. Enter your Virginia adjusted gross income (VAGI) for each period	309,553.	386,941.	619,105.
b. Enter the itemized deductions claimed for each period OR (if greater) the full standard deduction	5,745.	7,181.	11,489.
c. Enter the child and dependent care expenses deduction for each period			
d. Enter the total dollar amount of exemptions claimed on your return	1,200.	1,500.	2,400.
e. Virginia taxable income. Subtract lines 19b, c and d from line 19a	302,608.	378,260.	605,216.
f. Virginia tax. Enter the Virginia income tax on the amount(s) shown on line 19e above	17,142.	21,492.	34,542.
g. Multiply line 19f by 90% (.90) for each period	15,428.	19,343.	31,088.

PART III - COMPUTE THE ADDITION TO TAX

If an exception has been met (Part II) for any installment period, complete the column for that period as follows: write "Exception" and the exception number (1, 2, 3, or 4) on line 20; skip lines 21 through 23; and enter "0" on line 24. For all other periods, complete each line as instructed below.

20. Amount of underpayment from line 14, Part I
21. Date of payment from line 12, Part I. If no payments were entered on line 12, enter the actual date of payment or May 1, 2006, whichever is earlier
- 22a. Number of days after installment due date through date paid or September 30, 2005, whichever is earlier. If September 30, 2005 is earlier, enter 152, 107 and 15 respectively
- b. Number of days after September 30, 2005, through date paid or May 1, 2006, whichever is earlier. If May 1, 2006 is earlier, enter 213, 213, 213 and 106
- 23a. Multiply the number of days in each column on line 22a by the daily rate .00021 (8% per annum)
- b. Multiply the number of days in each column on line 22b by the daily rate .00024 (9% per annum)
- c. Add lines 23a and 23b in each column; enter the total here
24. Multiply the amount on line 20 by line 23c for each column

A	B	C	D
May 1, 2005	June 15, 2005	Sept. 15, 2005	Jan. 15, 2006
137	107		
213	213	213	106
0.02877	0.02247		
0.05112	0.05112	0.05112	0.02544
0.07989	0.07359	0.05112	0.02544

25. Addition to Tax. Total the amounts on line 24.

Enter here and on the Addition To Tax line on your income tax return

COHEN

ANDREW'S DREAMLAND, LLC

TD5204 -2YVG 04/05/2006 22:32:51 V05-5.5A 7444

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory: a <input type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs	39
40	Add lines 35 through 39	40
41	Inventory at end of year	41
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ► _____	
44	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:	
	a Business _____ b Commuting (see instructions) _____ c Other _____	
45	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

SEE STATEMENT 4	
48	Total other expenses. Enter here and on page 1, line 27 3,802.

**SCHEDULE C
(Form 1040)****Profit or Loss From Business**

(Sole Proprietorship)

► Partnerships, joint ventures, etc., must file Form 1065 or 1065-B.

OMB No. 1545-0074

2005Attachment
Sequence No. **09**Department of the Treasury
Internal Revenue Service (99)

► Attach to Form 1040 or 1041. ► See Instructions for Schedule C (Form 1040).

Name of proprietor

ANDREW COHEN

Social security number (SSN)

B [REDACTED] 8, 9, & 10

236100

A Principal business or profession, including product or service (see page C-2 of the instructions)

RESIDENTIAL BUILDING CONSTRUCTION

C Business name. If no separate business name, leave blank.

ANDREW 'S DREAMLAND, LLC

D Employer ID number (EIN), if any

E Business address (including suite or room no.) ► 3940 MEETING HOUSE DRIVE

City, town or post office, state, and ZIP code VIRGINIA BEACH, VA. 23455

F Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify) ►G Did you "materially participate" in the operation of this business during 2005? If "No," see page C-3 for limit on losses ☒ Yes ☐ No

H If you started or acquired this business during 2005, check here ►

Part I Income

1	Gross receipts or sales. Caution. If this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked, see page C-3 and check here STMT. 5.	1	3,953,150.
2	Returns and allowances	2	
3	Subtract line 2 from line 1	3	3,953,150.
4	Cost of goods sold (from line 42 on page 2)	4	3,237,404.
5	Gross profit. Subtract line 4 from line 3	5	715,746.
6	Other income, including Federal and state gasoline or fuel tax credit or refund (see page C-3)	6	
7	Gross income. Add lines 5 and 6	7	715,746.

Part II Expenses. Enter expenses for business use of your home **only** on line 30.

8	Advertising	8		18	Office expense	18	
9	Car and truck expenses (see page C-3) . STMT. 5.	9	1,510.	19	Pension and profit-sharing plans	19	
10	Commissions and fees	10		20	Rent or lease (see page C-5):		
11	Contract labor (see page C-4)	11		a	Vehicles, machinery, and equipment	20a	
12	Depletion	12		b	Other business property	20b	
13	Depreciation and section 179 expense deduction (not included in Part III) (see page C-4)	13		21	Repairs and maintenance	21	
14	Employee benefit programs (other than on line 19)	14		22	Supplies (not included in Part III)	22	
15	Insurance (other than health)	15		23	Taxes and licenses	23	
16	Interest:			24	Travel, meals, and entertainment:		
a	Mortgage (paid to banks, etc.)	16a		a	Travel	24a	
b	Other	16b		b	Deductible meals and entertainment (see page C-5)	24b	
17	Legal and professional services	17	1,995.	25	Utilities	25	
				26	Wages (less employment credits)	26	
				27	Other expenses (from line 48 on page 2)	27	2,790.

28 **Total expenses** before expenses for business use of home. Add lines 8 through 27 in columns 28 6,295.

29 Tentative profit (loss). Subtract line 28 from line 7 29 709,451.

30 Expenses for business use of your home. Attach **Form 8829** 3031 **Net profit or (loss).** Subtract line 30 from line 29.

- If a profit, enter on **Form 1040, line 12**, and also on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
- If a loss, you **must** go to line 32.

32 If you have a loss, check the box that describes your investment in this activity (see page C-6).

- If you checked 32a, enter the loss on **Form 1040, line 12**, and also on **Schedule SE, line 2** (statutory employees, see page C-6). Estates and trusts, enter on Form 1041, line 3.
- If you checked 32b, you **must** attach **Form 6198**. Your loss may be limited.

31 709,451.

32a ☒ All investment is at risk.32b ☐ Some investment is not at risk.

For Paperwork Reduction Act Notice, see page C-7 of the instructions.

Schedule C (Form 1040) 2005

Part III Cost of Goods Sold (see page C-6)

33	Method(s) used to value closing inventory: a <input checked="" type="checkbox"/> Cost b <input type="checkbox"/> Lower of cost or market c <input type="checkbox"/> Other (attach explanation)	
34	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
35	Inventory at beginning of year. If different from last year's closing inventory, attach explanation	35 1,899,064.
36	Purchases less cost of items withdrawn for personal use	36
37	Cost of labor. Do not include any amounts paid to yourself	37
38	Materials and supplies	38
39	Other costs SEE STATEMENT 6	39 1,338,340.
40	Add lines 35 through 39	40 3,237,404.
41	Inventory at end of year	41 NONE
42	Cost of goods sold. Subtract line 41 from line 40. Enter the result here and on page 1, line 4	42 3,237,404.

Part IV Information on Your Vehicle. Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 on page C-4 to find out if you must file Form 4562.

43	When did you place your vehicle in service for business purposes? (month, day, year) ►	
44	Of the total number of miles you drove your vehicle during 2005, enter the number of miles you used your vehicle for:	
	a Business b Commuting (see instructions) c Other	
45	Do you (or your spouse) have another vehicle available for personal use?	<input type="checkbox"/> Yes <input type="checkbox"/> No
46	Was your vehicle available for personal use during off-duty hours?	<input type="checkbox"/> Yes <input type="checkbox"/> No
47 a	Do you have evidence to support your deduction?	<input type="checkbox"/> Yes <input type="checkbox"/> No
b	If "Yes," is the evidence written?	<input type="checkbox"/> Yes <input type="checkbox"/> No

Part V Other Expenses. List below business expenses not included on lines 8-26 or line 30.

CREDIT CARD FEES	79.
AMORTIZATION	2,711.
48	Total other expenses. Enter here and on page 1, line 27
48	2,790.

**SCHEDULE E
(Form 1040)**Department of the Treasury
Internal Revenue Service (99)**Supplemental Income and Loss**
(From rental real estate, royalties, partnerships,
S corporations, estates, trusts, REMICs, etc.)

OMB No. 1545-0074

2005Attachment
Sequence No. **13**

▶ Attach to Form 1040 or Form 1041. ▶ See Instructions for Schedule E (Form 1040).

Name(s) shown on return

Your social security number

ANDREW COHEN & RITA COHEN

Part I Income or Loss From Rental Real Estate and Royalties Note. If you are in the business of renting personal property, use Schedule C or C-EZ (see page E-3). Report farm rental income or loss from Form 4835 on page 2, line 40.

1 List the type and location of each rental real estate property:		2 For each rental real estate property listed on line 1, did you or your family use it during the tax year for personal purposes for more than the greater of: • 14 days or • 10% of the total days rented at fair rental value? (See page E-3.)		Yes	No
A	B	C			
A					
B					
C					

Income:		Properties			Totals
		A	B	C	(Add columns A, B, and C.)
3 Rents received	3				3
4 Royalties received	4				4
Expenses:					
5 Advertising	5				
6 Auto and travel (see page E-4) . . .	6				
7 Cleaning and maintenance	7				
8 Commissions	8				
9 Insurance	9				
10 Legal and other professional fees . .	10				
11 Management fees	11				
12 Mortgage interest paid to banks, etc. (see page E-4)	12				12
13 Other interest	13				
14 Repairs	14				
15 Supplies	15				
16 Taxes	16				
17 Utilities	17				
18 Other (list) ▶	18				
19 Add lines 5 through 18.	19				19
20 Depreciation expense or depletion (see page E-4)	20				20
21 Total expenses. Add lines 19 and 20	21				
22 Income or (loss) from rental real estate or royalty properties. Subtract line 21 from line 3 (rents) or line 4 (royalties). If the result is a (loss), see page E-5 to find out if you must file Form 6198	22				
23 Deductible rental real estate loss. Caution. Your rental real estate loss on line 22 may be limited. See page E-5 to find out if you must file Form 8582. Real estate professionals must complete line 43 on page 2	23	()	()	()	
24 Income. Add positive amounts shown on line 22. Do not include any losses	24				
25 Losses. Add royalty losses from line 22 and rental real estate losses from line 23. Enter total losses here	25				()
26 Total rental real estate and royalty income or (loss). Combine lines 24 and 25. Enter the result here. If Parts II, III, IV, and line 40 on page 2 do not apply to you, also enter this amount on Form 1040, line 17. Otherwise, include this amount in the total on line 41 on page 2	26				

For Paperwork Reduction Act Notice, see page E-7 of the instructions.

Schedule E (Form 1040) 2005

Name(s) shown on return. Do not enter name and social security number if shown on other side.

Your social security number

ANDREW COHEN & RITA COHEN

Caution: The IRS compares amounts reported on your tax return with amounts shown on Schedule(s) K-1.**Part II Income or Loss From Partnerships and S Corporations** **Note.** If you report a loss from an at-risk activity for which any amount is **not** at risk, you **must** check the box in column (e) on line 28 and attach **Form 6198**. See page E-1.

- 27 Are you reporting any loss not allowed in a prior year due to the at-risk or basis limitations, a prior year unallowed loss from a passive activity (if that loss was not reported on Form 8582), or unreimbursed partnership expenses? ☐ Yes ☒ No
If you answered "Yes," see page E-6 before completing this section.

28	(a) Name	(b) Enter P for partnership; S for S corporation	(c) Check if foreign partnership	(d) Employer identification	(e) Check if any amount is not at risk
A	VIANIX LC	P			
B	ENVEST II LLC	P			
C					
D					

STMT 7 Passive Income and Loss		Nonpassive Income and Loss		
(f) Passive loss allowed (attach Form 8582 if required)	(g) Passive income from Schedule K-1	(h) Nonpassive loss from Schedule K-1	(i) Section 179 expense deduction from Form 4562	(j) Nonpassive income from Schedule K-1
A	NONE			
B	NONE			
C				
D				
29a Totals	NONE			
b Totals				
30 Add columns (g) and (j) of line 29a		30	NONE	
31 Add columns (f), (h), and (i) of line 29b		31	()	
32 Total partnership and S corporation income or (loss). Combine lines 30 and 31. Enter the result here and include in the total on line 41 below		32	NONE	

Part III Income or Loss From Estates and Trusts

33	(a) Name	(b) Employer identification number
A		
B		
Passive Income and Loss		Nonpassive Income and Loss
(c) Passive deduction or loss allowed (attach Form 8582 if required)	(d) Passive income from Schedule K-1	(e) Deduction or loss from Schedule K-1
A		
B		
34a Totals		
b Totals		
35 Add columns (d) and (f) of line 34a		35
36 Add columns (c) and (e) of line 34b		36 ()
37 Total estate and trust income or (loss). Combine lines 35 and 36. Enter the result here and include in the total on line 41 below		37

Part IV Income or Loss From Real Estate Mortgage Investment Conduits (REMICs) - Residual Holder

38	(a) Name	(b) Employer identification number	(c) Excess inclusion from Schedules Q, line 2c (see page E-6)	(d) Taxable income (net loss) from Schedules Q, line 1b	(e) Income from Schedules Q, line 3b
39 Combine columns (d) and (e) only. Enter the result here and include in the total on line 41 below				39	

Part V Summary

40 Net farm rental income or (loss) from Form 4835. Also, complete line 42 below	40	
41 Total income or (loss). Combine lines 26, 32, 37, 39, and 40. Enter the result here and on Form 1040, line 17. ▶	41	NONE
42 Reconciliation of farming and fishing income. Enter your gross farming and fishing income reported on Form 4835, line 7; Schedule K-1 (Form 1065), box 14, code B; Schedule K-1 (Form 1120S), box 17, code N; and Schedule K-1 (Form 1041), line 14, code F (see page E-7)	42	
43 Reconciliation for real estate professionals. If you were a real estate professional (see page E-1), enter the net income or (loss) you reported anywhere on Form 1040 from all rental real estate activities in which you materially participated under the passive activity loss rules	43	

SUPPLEMENT TO VIRGINIA FORM 760CG

FEDERAL INCOME AND ADJUSTMENTS INFORMATION

WAGES, SALARIES, TIPS, ETC.	3,977.
TAXABLE INTEREST INCOME	1,769.
DIVIDEND INCOME	35,221.
TAXABLE REFUNDS OF STATE & LOCAL INCOME TAX	6,944.
BUSINESS INCOME (LOSS)	704,836.
CAPITAL GAIN (LOSS)	246,730.
PARTNERSHIP INCOME (LOSS)	NONE
OTHER INCOME	-59.

TOTAL INCOME	999,418.
IRA DEDUCTION	NONE
SELF-EMPLOYMENT TAX DEDUCTION	14,994.
SELF-EMPLOYMENT HEALTH INSURANCE DEDUCTION	2,820.
KEOGH RETIREMENT PLAN & SEP DEDUCTION	42,000.

TOTAL ADJUSTMENTS TO INCOME	59,814.
FEDERAL ADJUSTED GROSS INCOME	-----
(FORM 760, LINE 1)	939,604.
	=====

SUPPLEMENT TO VIRGINIA FORM 760CG

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ADJUSTMENTS TO INCOME

OTHER SUBTRACTIONS FROM INCOME

33 VIRGINIA COLLEGE SAVINGS PLAN PAYMENTS	51000.
33 CARRYOVER TO NEXT YEAR	-49000.
33 VIRGINIA COLLEGE SAVINGS PLAN PAYMENTS	51000.
33 CARRYOVER TO NEXT YEAR	-49000.

TOTAL	4000.
	=====

SUPPLEMENT TO SCHEDULE C

GROSS RECEIPTS OR SALES - SCHEDULE C, LINE 1

BUSINESS NAME: RITA A. COHEN

PARAGON RAGTIME ORCHESTRA 4,000.

TOTAL TO SCHEDULE C, LINE 1 4,000.

CAR AND TRUCK EXPENSES - SCHEDULE C, LINE 9

STANDARD MILEAGE RATE METHOD

BUSINESS NAME: RITA A. COHEN

VEHICLE 1

BUSINESS MILES	3,774.	1,887.
X	0.405	X 0.485
	1,528.	915.

STANDARD MILEAGE FOR THIS VEHICLE 2,443.

TOTAL TO SCHEDULE C, LINE 9 2,443.

SUPPLEMENT TO SCHEDULE C

OTHER EXPENSES - SCHEDULE C, PART V

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BUSINESS NAME: RITA A. COHEN

PROFESSIONAL MAGAZINES, JOURNAL	19.
AUDITION EXPENSES	525.
VOICE TRAINING	865.
SHEET MUSIC	262.
COSTUMES	500.
MISCELLANEOUS	
MAKE UP AND HAIR	253.
PICTURES	100.
PIANO ACCOMPANIEST	365.
PIANO YUNING	80.
WORKSHOP	833.

TOTAL TO SCHEDULE C, LINE 48

3,802.
=====

SUPPLEMENT TO SCHEDULE C

GROSS RECEIPTS OR SALES - SCHEDULE C, LINE 1

BUSINESS NAME: ANDREW'S DREAMLAND, LLC

UNIT B	1,400,000.
UNIT C	1,353,150.
UNIT D	1,200,000.

TOTAL TO SCHEDULE C, LINE 1	3,953,150.
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CAR AND TRUCK EXPENSES - SCHEDULE C, LINE 9

STANDARD MILEAGE RATE METHOD

BUSINESS NAME: ANDREW'S DREAMLAND, LLC

VEHICLE 1

BUSINESS MILES	2,345.	1,155.
	X 0.405	X 0.485
	950.	560.

STANDARD MILEAGE FOR THIS VEHICLE	1,510.
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TOTAL TO SCHEDULE C, LINE 9	1,510.
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SUPPLEMENT TO SCHEDULE C

OTHER COSTS - SCH. C PART III, LINE 39

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BUSINESS NAME: ANDREW'S DREAMLAND, LLC

CONSTRUCTION IN PROGRESS	491,037.
CAPITALIZED INTEREST	43,239.
COMMISSIONS	36,000.
BUILDER PROFIT AND OVERHEAD	737,722.
BANK OF AMER INT TRACED	30,342.

TOTAL TO SCHEDULE C, LINE 39

1,338,340.
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SUPPLEMENT TO SCHEDULE E

PART II, INCOME OR LOSS FROM PARTNERSHIPS AND S CORPORATIONS
 COLUMNS (F) & (G) - PASSIVE INCOME OR LOSS

K-1 NAME: VIANIX LC

DESCRIPTION	INCOME/LOSS
ORDINARY INCOME OR LOSS	-5,222.
LESS:	
SUSPENDED LOSS CARRYOVER	1,009.
PLUS:	
DISALLOWED PASSIVE LOSS	6,231.
ALLOWABLE INCOME/LOSS	NONE

K-1 NAME: ENVEST II LLC

DESCRIPTION	INCOME/LOSS
ORDINARY INCOME OR LOSS	-1,718.
PLUS:	
DISALLOWED PASSIVE LOSS	1,718.
ALLOWABLE INCOME/LOSS	NONE



COMMONWEALTH of VIRGINIA

Department of Taxation

May 31, 2006

Andrew Cohen
3750 Jefferson Blvd.
Virginia Beach, VA 23455

Dear Andrew Cohen:

The Virginia Department of Taxation is pleased to acknowledge receipt of your Form LPC, Land Preservation Credit Registration and Transfer Form. Under the provisions of the *Code of Virginia* § 58.1-512 and § 58.1-513:

Virginia Tax Account: [REDACTED]
Andrew Cohen
3750 Jefferson Blvd.
Virginia Beach, VA 23455

Credit Transaction Number: LP050185
Effective Year: 2005
Expires Tax Year: 2010

may receive a tax credit in the amount of \$35,000.00 as a transfer recipient of the LPC credit from William A. Klene.

Please note that this letter does not constitute the Department of Taxation's approval of the amount of the Land Preservation Tax Credit that may be claimed. The amount of the tax credit identified above is subject to subsequent review and audit by the Department and may ultimately be disallowed, either in whole or in part. The stated amount of the tax credit is based solely upon information supplied by the donor to establish the fair market value of the donation on which your credit is based. The value of the donation is subject to challenge by federal and state tax authorities.

The Virginia Department of Taxation makes no express or implied warranties that any tax benefits will be available to the Donor, or to anyone to whom a Land Preservation Tax Credit is transferred or re-transferred. The Department will notify you further only if any portion of your credit is disallowed or otherwise adjusted by the Department. Such notification may be issued either before or after you file an income tax return claiming the credit, subject to the statute of limitations.

Please retain this letter for your records. A copy of this letter must be attached to your return in order to claim the credit. You will need the assigned credit number if you wish to transfer this credit in the future.

If you have any questions or need assistance, please call 804-786-2992, or write to the address below.

Office of Customer Relations
Customer Service Section
Tax Credit Administration Unit
PO Box 715
Richmond, VA 23218-0715



Virginia Internet Filing and Payment for Businesses and Individuals
WWW.TAX.STATE.VA.US